ECONOMIC BASIS FOR UPDATED CHILD SUPPORT OBLIGATION TABLE

STATE OF UTAH

Revised: November 29, 2002

Submitted to:

Division/Office of Executive Director
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Chapter I
Introduction

This report has been prepared under contract with the Utah Department of Human Services. The Utah Child Support Guidelines are being reviewed in accordance with a requirement of the Family Support Act of 1988 [P.L. 100-485]. Federal regulations [45 CFR 302.56] further require that the review must include an assessment of the most recent economic data on child-rearing costs and a review of case data to ensure that deviations from guidelines are limited. This report addresses the core of the guidelines, the Schedule of Basic Child Support Obligations.

This report recommends an updated Schedule. It incorporates recent economic estimates of child-rearing expenditures. Since estimates of child-rearing expenditures are expressed as a proportion of total household expenditures, additional assumptions are necessary to build a child support schedule based on gross income. Specifically, current federal and state income tax rates and FICA are considered in the proposed Schedule.

Economic Basis for Existing Guidelines

Guidelines Model

The current Utah Child Support Guidelines are based on the Income Shares model, which was developed under the Child Support Guidelines Project funded by the U.S. Office of Child Support Enforcement (OCSE) and administered by the National Center for State Courts. Recommended for state usage by the Guidelines Project Advisory Group, the Income Shares model has been described as follows:

> The Income Shares model is based on the concept that the child should receive the same proportion of parental income that he or she would have received if the parents lived together. In an intact household, the income of both parents is generally pooled and spent for the benefit of all household members, including any children. A child's portion of such expenditures includes spending for goods used only by the child, such as clothing, and also a share of goods used in common by the family, such as housing, food, household furnishings, and recreation.[1]

[1] Robert G. Williams, *Development of Guidelines for Child Support Orders, Part II, Final Report*, Report to U.S. Office of Child Support Enforcement, Policy Studies Inc., (March 1987) p. II-69.

Economic Evidence Used in Utah Schedule

The original Utah Schedule was developed prior to 1990 and contained obligation amounts for one through ten children. In comparison, most states only consider up to five to six children in their child support schedules. Some of the initial Utah Schedule was adapted from the prototype Income Shares Schedule developed for the National Child Support Guidelines project but it is evident that modifications and extrapolations were made to it. For example, the prototype schedule only considered one to six children, so some sort of extrapolation was made to extend the initial Utah Schedule to 10 children.

The Utah Schedule was subsequently revised in 1997 and reverted to a schedule covering one through six children only. This revised Schedule is the current Utah Schedule. It appears that different economic evidence and/or calculations were used for different areas of the existing Schedule. In other words, the existing Schedule is not based entirely on any one source.

- The obligation amounts for two children are close to the estimates developed by Dr. David Betson for the U.S. Department of Human Services explicitly to assist States in the development and revision of child support schedules. Dr. Betson's estimates are discussed in the next section and in more detail in Chapter II. They currently form the basis of 19 state child support guidelines.

- The amounts for four, five and six children are close to amounts developed in 1990 for Utah through the National Child Support Guidelines Project using Dr. Ernst Engel's estimates, updated for inflation. At the time of the National Child Support Guidelines Project, which was in the 1980s, Dr. Engel's estimates were considered the best evidence on child-rearing costs available. Over half of the states incorporated Dr. Engel's estimates in their initial child support guidelines schedules. Today, eight states continue to base their schedule on Dr. Engel's estimates. Dr. Engel's estimates are also discussed in Chapter II.

- The obligations for one and three children appear to be algebraic manipulations of the two-child amounts. The obligations for one child appear to be derived from two-child obligations using the 1990 multiplier between one and two-child amounts. The amounts for three children are consistently somewhat less than half the difference between the amounts for two and four children.

There are some exceptions to the above sources of the current Utah Schedule. Namely, it appears that the earlier Utah Schedule may have been spliced in at higher incomes. The splicing occurs at combined gross incomes between about $6,700 to $8,000 per month and varies with the number of children. The existing Low Income Table was also added. It is used to calculate order amounts in cases where the obligor's income is below or near poverty.

ECONOMIC EVIDENCE USED TO DEVELOP NEW, PROPOSED SCHEDULE

Through the Institute of Research on Poverty, Dr. Betson's study fulfilled a requirement of The Family Support Act of 1988 [P.L. 100-485, ∋128] mandating that the U.S. Department of Health and Human Services "...conduct a study of the patterns of expenditures on children in 2-parent families, in single-parent families following divorce or separation, and in single-parent families in which the parents were never married... ."[2] The study was aimed at providing information to states to assist them in reviewing child support guidelines. For his research, Dr. Betson used data from the national 1980-86 Consumer Expenditure Survey to develop new estimates using five different estimating models.

Expenditures made on behalf of children are commingled with spending on behalf of adults for the largest expenditure categories (i.e. food, housing, and transportation). This commingling of household expenditures is the most important reason that equitable child support awards are so difficult to set on a case-by-case basis. Since the child's share of household consumption cannot be directly observed, it must be estimated based on the best available economic evidence on child-rearing expenditures. This evidence provides estimates of expenditures on children as proportions of parental income levels across a broad spectrum of family incomes.

Betson-Rothbarth Estimates

Of the models used by Dr. Betson for estimating child-rearing expenditures, the "Rothbarth estimator" seems to have the most economic validity and plausibility. As a consequence, most Income Shares states that have updated their schedules in the past ten years now rely on the Betson-Rothbarth estimates. Nonetheless, the Rothbarth estimator is generally believed to be the lower bound in the range of estimates of child-rearing expenditures.[3]

Using data from the national 1996-98 Consumer Expenditure Survey, Dr. Betson updated his economic estimates in 2001. For this study, he used three different estimating models, but still concluded that the Rothbarth were the most sound theoretically and empirically. His updated estimates have been published in a review of California's Child Support Guideline.[4] They have just begun to be disseminated to other states for the consideration of child support guidelines reviews.

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[2] David M. Betson, *Alternative Estimates of the Cost of Children from the 1980-86 Consumer Expenditure Survey*, Report to U.S. Department of Health and Human Services (Office of the Assistant Secretary for Planning and Evaluation), University of Wisconsin Institute for Research on Poverty (September 1990).

[3] Lewin/ICF, *Estimates of Expenditures on Children and Child Support Guidelines*, Report to U.S. Department of Health and Human Services (Office of the Assistant Secretary for Planning and Evaluation), Lewin/ICF (October 1990).

[4] David M. Betson, "Parental Expenditures on Children," in *A Review of California's Statewide Uniform Child Support Guideline,* Report to Judicial Council of California, Policy Studies Inc., (May 11,2001).

The new and old Betson-Rotbarth estimate of child-rearing expenditures and other estimates are discussed in greater detail in Chapter II.

Updating the Utah Schedule

Dr. Betson's research provides estimates of the proportion of household *consumption* expenditures ascribed to children. Using the 1996-1998 CEX data, an updated Utah Schedule was developed. The following additional steps were taken to arrive at this new, proposed Schedule. These steps are similar to those used to develop the prototype Income Shares Schedule for the National Child Support Guidelines project, that partially forms the basis of the current Utah Schedule.

- With assistance from Dr. Betson, the estimates of child-rearing costs were converted to 2001 price levels.

- Then, estimates of the proportion of household *net* income spent on children across a broad income spectrum were developed.

- We also deducted average expenditures on child care, estimated health insurance, and estimated children's extraordinary medical expenses from these proportions. (In the Income Shares model, these child-rearing costs are added to the basic child support calculation as actually incurred.)

- The existing Schedule was finally developed by converting it from net income to gross income using 2002 withholding tables for a single obligor.

Report Organization

In Chapter II, we discuss the Betson-Rothbarth estimates in greater detail, and assess other estimates of child-rearing expenditures.

In Chapter III, we describe the steps involved in developing the proposed Schedule based on relevant economic evidence, as well as the specific assumptions made in the course of that development. Further detail is provided in Appendix I, Technical Computations.

In Chapter IV, we summarize the key assumptions implicit in the development of the proposed Schedule that are likely to have the most impact on how the tables are used.

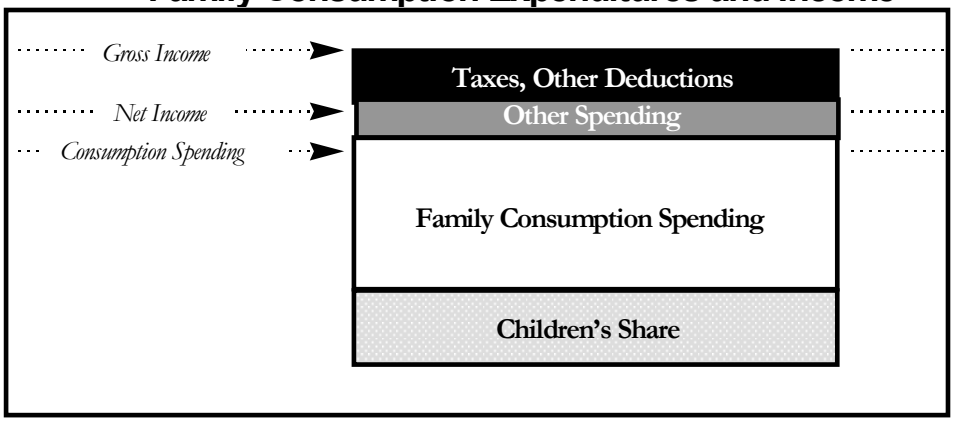
In Chapter V, we compare the existing Schedule to the proposed Schedule.

In Chapter VI, we present a brief summary and conclusions.

Chapter II
New Economic Data on Child-Rearing Expenditures

As previously discussed, economic estimates of child-rearing expenditures are the foundation of guidelines schedules. Child-rearing expenditures are estimated as a proportion of total family spending on consumption. By relating a family's consumption expenditures to total income, we can then derive estimates of spending on children as a proportion of net or gross family income. The relationship between consumption spending on children to total household consumption spending, and thus to net and gross family income, is depicted in Exhibit 1.

Exhibit 1
Family Consumption Expenditures and Income



General Economic Approach to Measuring Child-Rearing Expenditures

Most household spending on children cannot be directly observed. Parents can separately track, and account for, spending on such categories as children's clothing, educational expenses, and child care. However, for those expenditure categories accounting for the bulk of child-related expenditures, spending on children is inextricably intertwined with spending on adults. These categories of pooled family expenditures include food, housing, utilities, home furnishings, transportation, most recreation, and most health insurance. To determine how much of the household budget is spent on children, it is necessary to devise and apply an estimation methodology that indirectly calculates the children's share.

Several economic methodologies have been developed to produce such estimates. Most attempt to estimate the marginal, or extra, expenditures made on behalf of the children relative to expenditures in the absence of any children. They do so by comparing expenditures between two households that are equally well off economically, one with

children and one without. The additional expenditures by the household with children are deemed to be the costs of child rearing.

An example, shown below, illustrates this method. In this example, the households are both assumed to have two adults and are considered to be equally well off. Family A has no children, while Family B has two children:

	Family A	Family B	
Number of Children	0	2	
Income	$18,000	$30,000	
Children's Additional Cost		$12,000	
Children's Share of Total		$12,000	/ $30,000 = 40%

In this example, Family B must spend $12,000 more to be as well off as Family A. That $12,000 can be considered as the marginal cost of the children. Since $12,000 is 40 percent of $30,000, we would estimate the total cost of the two children to be 40 percent of parental income at this level of earnings. The methodology can also be applied to compare expenditures by equally well off households with varying numbers of children. This yields estimates of additional costs of a second and third child, for example.

In order to estimate the children's share of expenditures in this manner, it is necessary to construct a standard of well-being that is independent of income. Only with such a standard can we consider two families to be equally well off, one with children and one without, even though they have different incomes. Several such standards of well-being have emerged from the economic literature on child-rearing expenditures.

Rothbarth Estimator

The Rothbarth estimator, which was mentioned in the introduction, uses the proportion of family expenditures on luxury goods as a standard of well-being. As stated by Lewin/ICF, economist Erwin Rothbarth "... argued that the best way to measure expenditures on children is to assess children's impact on their parents' consumption."[5] Rothbarth assumed that well-being should be determined by comparing the levels of "excess income" available once necessary expenditures on all family members have been made, with excess income defined to include luxuries (alcohol, tobacco, entertainment, and sweets) and savings.

[5] *Estimates of Expenditures on Children.* p. 2-16.

Studies which have used the Rothbarth methodology to estimate child-rearing expenditures — including Dr. Betson's — have limited the definition of excess income to those goods which are assumed to be used only by adults, usually adult clothing, alcohol, and tobacco. In fact, Dr. Betson tested the sensitivity of his estimates to several alternative definitions of "adult goods:" adult clothing alone, and adult clothing plus tobacco and alcohol. He found there was little variation in results with these changes in definition. This finding suggests that his estimates have not been significantly compromised by any data inadequacies in the measurement of spending for tobacco and alcohol.

Dr. Betson used this standard of well-being (i.e., household expenditures on adult clothing, tobacco, and alcohol) as well as others to compare spending by families with and without children, who were equally well off. He then derived estimates of spending for two children compared with one, and three children compared with two. His 1990 estimates of the average proportion of consumption expenditures allocated to children based on 1980-86 data are 25 percent for one child, 37 percent for two, and 44 percent for three.[6] Betson's comparable 2001 Rothbarth estimates based on 1996-98 data are 25 percent for one child, 35 percent for two, and 41 percent for three.[7] In other words, there are no significant differences in the average Betson-Rothbarth estimates of child-rearing expenditures from 1980-86 to 1996-98.

Since Dr. Betson's 2001 updated estimates are new, it is not surprising that they are not used in any State's guidelines at this time. However, there are 18 states that base their child support schedules on the original Betson-Rothbarth estimates, and several states are currently considering the updated estimates in their quadrennial review..

Other Estimators

In addition to the Rothbarth estimator, other estimators of child-rearing expenditures have been considered in the development and review of child support schedules. The most well-known estimates are the Engel estimator and the estimates developed by the United States Department of Agriculture (USDA). Betson also used three other methods to estimate child-rearing expenditures in his 1990 study, but none of the alternative estimators yielded reliable results.[8] More detailed information about all of these estimates of child-rearing expenditures are provided in the Lewin/ICF report.

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[6]The Lewin Report which is also quoted in the USDA study lists the Betson-Rothbarth estimates as 25, 35 and 39 percent for one, two and three children (See Table 4.5 of the Lewin Report). Yet, Betson actually estimated child-rearing expenditures based on the Rothbarth methodology through numerous specifications that varied by the ages of the children, total household expenditures, and how adults goods are defined. Lewin selected the Betson-Rothbarth estimates with specifications most similar to that of a much earlier study estimating child-rearing expenditures using the Rothbarth methodology. The estimates reported above are more in align with those in Table F11 of Betson (1990).

[7] The estimates based by 1996-98 data are unpublished. The forthcoming California report includes estimates based on 1996-97 data. These estimates were negligibly different but statistically insignificant than the estimates based on 1996-98 data. They are 26 percent for one child, 35 percent for two, and 42 percent for three.

[8]Lewin/ICF, Estimates of Expenditures on Children and Child Support Guidelines (page 4-8).

Engel Estimator

Over a century ago, economist, Ernst Engel, found that as a family's income increases (holding family size constant), the percentage of the family's expenditures on food decrease, even though total spending increases. This means that a family's spending on food increases more slowly than income. Under this standard, total expenditures devoted to food are deemed to be a valid indicator of economic well-being. Thus, if two families of different size spend the same proportions of their incomes on food, they are deemed to be equally well off.

The Engel estimator was used by Dr. Thomas Espenshade in 1984 to develop estimates of child-rearing expenditures from 1972-73 Consumer Expenditure Survey (CEX) data. Since Espenshade's estimates were the best available estimates on child-rearing expenditures at the time, Dr. Espenshade's estimates were used by the National Child Support Guidelines Project to develop prototype child support schedules for the Income Shares model. Most states that adapted the Income Shares approach developed their Schedule from Dr. Espenshade's estimates. In addition, the Engel methodology was used in the development of the U.S. poverty standard, the Bureau of Labor Statistics equivalency scale.[9]

Dr. Betson also developed estimates from the Engel methodology in both his 1990 and 2001 study. He used the same data set as Dr. Thomas Espenshade; that is, the Consumer Expenditure Survey, but Dr. Betson used 1980-86 data for his 1990 study and 1996-98 data for his 2001 study.

As discussed in the Lewin/ICF report, the 1990 Betson-Engel estimates are greater than the Espenshade-Engel estimates.[10] Specifically, the 1990 Betson-Engel estimates, which are based on 1980-86 data, found that families allocate 33 percent of their consumption to one child, 49 percent to two children and 59 percent to three children. The Espenshade-Engel estimates, which are based on 1972-73 data, found that families allocate 24 percent of their consumption to one child, 41 percent to two children and 51 percent to three children. Lewin/ICF could not discern whether the difference results from changes in child-rearing expenditures over time or differences in the procedures used by Drs. Betson and Espenshade. Dr. Betson's estimates based on the Engel methodology applied to the 1996-98 data were somewhat less than his estimates based on the 1980-86 data but still significantly more than the Espenshade-Engel estimates. The Betson-Engel estimates that are based on 1996-98 data found that families allocate 30 percent of their consumption to one child, 44 percent to two children and 52 percent to three children.

[9]Thomas J. Espenshade, *Investing in Children: New Estimates of Parental Expenditures* (Washington, D.C.: Urban Institute Press, 1984).

[10]Lewin/ICF, *Estimates of Expenditures on Children and Child Support Guidelines* (Chapter IV: The Empirical Literature on Expenditures on Children).

U.S. Department of Agriculture Estimates

The U.S. Department of Agriculture's Center for Nutrition Policy and Promotion (CNPP) develops economic estimates for the major categories of child-rearing expenditures (i.e., housing, food, transportation, clothing, health care, child care and education and miscellaneous child-rearing expenditures). Although many states examine the CNPP estimates as part of their quadrennial guidelines review, we know of no state that uses the CNPP estimates as the basis of its child support schedule. In part, this is because the estimates are generally higher than the Espenshade-Engel estimates and the Betson-Rothbarth estimates. Further, since the CNPP only considers three income ranges (i.e., low-income, middle-income, and high-income), it is difficult to extrapolate between income ranges, particularly from zero dollars in income to the highest amount considered in the low-income range. Some extrapolation is necessary at low incomes so guidelines-determined amounts do not exceed income. Further, extrapolation is useful for obtaining obligations amounts below permissible income withholding limits under Federal law.

CNPP's most recently published figures are based on data from the 1990-92 CEX, updated to 2000 dollar levels using the Consumer Price Index (CPI).[11] The CNPP publication is easy to read and provides useful information that is not available from the Rothbarth and Engel estimates. Specifically, the CNPP provides estimates of child-rearing expenditures by expenditure category (e.g., housing and food), region, and age of the child. Yet, unlike the Rothbarth and Engel estimators, CNPP does not measure the marginal cost of children to a household; that is, how much more a childless family would have to spend to maintain their current well-being if they did have children. Many of the largest expenditure categories considered by CNPP are estimated using an average cost approach.

In general, CNPP's methodology differs considerably from the Rothbarth and Engel methodologies, although it uses the same data set that Drs. Betson and Espenshade used to estimate child-rearing expenditures. The CNPP estimates child-rearing expenditures for each category separately, then adds them together to arrive at a total amount of child-rearing expenditures. How expenditures are measured for each category varies. The CNPP first apportions housing, transportation, clothing services (e.g., dry cleaning) and miscellaneous other expenses among all members of the household on a simple per capita basis. For example, in a household with two parents and two children, the total housing expenditures would be equally divided among all four family members. Assuming the baseline family consists of a husband and wife and two children, CNPP then uses multivariate analysis to adjust these estimates for one-child and three or more children families.

Food and health care expenditures are allocated among each family member using proportions derived from the National Food Consumption Survey conducted by the U.S.

[11] Mark Lino, *Expenditures on Children by Families: 2001 Annual Report* U.S. Department of Agriculture, Center for Nutrition Policy and Promotion. Miscellaneous Publication No. 1528-2001 (2002).

Department of Agriculture and the National Medical Care Utilization and Expenditure Survey conducted by the U.S. Department of Health and Human Services.

Expenditures on children's clothing, education, and child care, which are directly reported in the CEX, are divided equally among each child in CNPP's baseline family (i.e., the two children). Multivariate analysis is then used to adjust these estimates for one child and three or more children.

Based on this approach, CNPP estimates child-rearing expenditures for a range of gross incomes. The CNPP estimates are also presented as a proportion of total household expenditures. They average: 26 percent of household expenditures for one child; 42 percent of household expenditures for two children; and 48 percent of household expenditures for three children. These amounts are between the Betson-Engel and Betson-Rothbarth estimates. Dr. Betson also developed estimates using the CNPP methodology from the 1996-98 data. He estimated that the proportion of total household expenditures devoted to children are: 32 percent for one child, 46 percent for two children and 58 percent for three children.

Summary of Estimates

Exhibit 2 provides a summary of the estimates of child-rearing expenditures discussed above. Specifically, it displays the average percent of family expenditures devoted to child-rearing costs for one, two and three children for the:

- Espenshade-Engel estimates based on 1972-73 CEX data;
- Betson-Engel estimates based on 1980-86 CEX data;
- Betson-Engel estimates based on 1996-98 CEX data;
- Betson-Rothbarth estimates based on 1980-86 CEX data;
- Betson-Rothbath estimates based on 1996-98 CEX data;
- CNPP-USDA estimates based on 1990-92 CEX data;
- Betson-USDA estimates based on 1996-98 CEX data; and,
- Per capita amounts.

The estimates do not consider changes in savings or the amount of consumption or personal income tax rates over time because they are expressed as a percent of total family expenditures.

As displayed in Exhibit 2, there is considerable range in the estimates. For example, the proportion of family expenditures devoted to child-rearing costs for one child ranges from a low of 24 percent to a high of 33 percent. For two children, the range is 35 to 50 percent and for three children the range is 41 to 60 percent. Also evident in Exhibit 2 is that the Betson-Engel estimator derived from 1980-86 CEX data is consistently the highest estimate, however, no estimate is consistently the lowest. It varies with the number of children.

Exhibit 2 Summary of Estimates of Child-Rearing Expenditures (Average child-rearing expenditures as a percent of total family expenditures)			
Estimate and Data Source	One Child	Two Children	Three Children
Espenshade-Engel (1972-73 CEX)	24%	41%	51%
Betson-Engel (1980-86 CEX)	33%	49%	59%
Betson-Engel (1996-98 CEX)	30%	44%	52%
Betson-Rothbarth (1980-86 CEX)	25%	37%	44%
Betson-Rothbarth (1996-98 CEX)	25%	35%	41%
CNPP-USDA (1990-92 CEX)	26%	42%	48%
Betson-USDA (1996-98 CEX)	32%	46%	58%
Per capita	33%	50%	60%

CHOICE OF ESTIMATORS

Among economists, no consensus has emerged that any single estimator is better than another. All have their limitations and biases. As a result, the Lewin/ICF report issued by the U.S. Department of Health and Human Services does not express any opinion concerning the single best estimator of child-rearing expenditures. Rather, it states that the various estimates should be considered as expressing a range of results. Of the estimates derived, however, which include several other formulations, only the Rothbarth and Engel methodologies are without serious problems of empirical specification. The primary bias of the Engel methodology, according to the Lewin/ICF Report, is that it is theoretically most likely to overstate child-rearing expenditures. In contrast, the primary bias of the Rothbarth methodology is that it is likely to understate child-rearing expenditures.

The Espenshade-Engel and the 1990 Betson-Rothbarth estimators have withstood the test of time. The Espenshade-Engel estimator has been used for over 20 years in child support schedules. The Betson-Rothbarth estimator has been used for about eight years in child support schedules. As mentioned earlier, 19 states base their schedules on the Betson-Rothbarth estimates. There are eight states that base their schedules on the Espenshade-Engel estimator. The third most frequently used economic estimate is based on Wisconsin's interpretation of a 1981 summary article of child-rearing costs.[12] Wisconsin uses a flat percentage of gross income to determine child support. Wisconsin's percentages form the basis of child support schedules in six states. In most of the remaining states, it is not clear what the economic basis of their schedules are.

Dr. Betson favors the Rothbarth estimator over the Engel estimator for empirical and theoretical reasons. In his 1990 study, Dr. Betson rejects the Engel results because they approach per capita (i.e., average cost amounts). Most economists concur that a per capita

[12] Jacques van der Gaag, *On Measuring the Cost of Children*, DP663-81, Institute for Research on Poverty, University of Wisconsin at Madison, Wisconsin (1981).

estimate of child-rearing costs overstates child-rearing costs.[13] In his 2001 study, he identifies a theoretical weakness with the Engel estimator. As a result, the Rothbarth estimator is the leading methodology and used as the basis for the updated Schedule. Nonetheless, an alternative Schedule based on the Engel estimator is provided in Appendix II and graphical comparisons are provided in Appendix III. Both Schedules are based on the most recent data.

The CNPP estimates are not deemed suitable because they rely on an average cost approach. The division of some expenditures between parents and children assumes a conclusion about the real allocation of those expenditures, which is particularly bothersome for setting child support awards. Child support is commonly understood to provide for the additional costs of children. It seems very unlikely that the costs of children would proportionately equal the adult's initial costs in those categories of expenditures. For purposes of child support, a marginal cost approach to estimating costs of child rearing is a more appropriate method.

OTHER ISSUES PERTAINING TO ESTIMATES OF CHILD-REARING EXPENDITURES

(1) Use of national data for state guidelines

Most state child support schedules using economic studies on child-rearing expenditures rely on estimates from national data. The specific source of the data is one of the periodic Consumer Expenditure Surveys conducted by the Bureau of Labor Statistics. These surveys are used because they are the most detailed available source of data on household expenditures. They track household expenditures and income through two components: (1) a diary of household spending; and (2) an interview survey. This produces in-depth information on household expenditures and income. The interview survey is a rotating panel survey in which approximately 8,910 addresses are contacted in each quarter of a calendar year. The targeted number of completed interview per quarter is 6,160. This allows for nonresponses and other issues that prevent interviews being completed with all addresses. After excluding irrelevant groups (e.g., single individuals, widowed single parent households), Dr. Betson was left with an analysis sample of 2,294 observations for the research relating to child-rearing expenditures.

Data of this depth and quality are simply not available at the state level. Moreover, replication of the Consumer Expenditure Survey at the state level would be extremely costly. Because of the methods that must be used to estimate child-rearing expenditures, the absence of such data precludes the development of accurate estimates specific to a given

[13] Lewin/ICF, *Estimates of Expenditures on Children and Child Support Guidelines* (Chapter II: Procedures for Estimating Expenditures on Children).

state. This is why no state has attempted to develop such a data source and conduct its own research on child-rearing expenditures.

(2) Use of data from intact families to determine child support levels

The child-rearing expenditures discussed in this report are estimates from samples of two-parent households. This is appropriate since the Income Shares model (upon which the Utah guidelines are based) seeks to apportion to the child the amount that the parents would have spent if the household were intact.

Since child support is required only when the household is not intact, some have argued that child-rearing expenditure data from single-parent families should be used as the basis for child support levels. Although such data have generally not been available in the past, Betson did formulate such estimates in his research. However, those estimates are based on much smaller sample sizes than the estimates for two-parent households.

Unfortunately, even if valid data exist on expenditure patterns in one-parent households, such data do not provide meaningful guidance for setting child support awards. In economic terms, the "costs" of child rearing are defined by what parents actually spend on their children, at least above a minimum (i.e., poverty) level. For a middle class child, for example, the only way of determining whether part of that child's costs should include a new bicycle, or own bedroom is by observing how other parents at that same income level divide their income between their own needs and those of their children. All economic studies on child-rearing costs have found that parents spend more on children as they have more income available. The relevant question is, how much of that additional income do they spend on the children?

It is well known that single-parent households with children have less money to spend than intact families. Therefore, any study of such households will observe a lower level of spending on children overall than would be observed in two-parent households. The fact that single-parent households actually do spend less income on children than two-parent households does not mean that they should spend less if the other parent has the means to provide more child support.

A simple example will help to illustrate this point. Assume that two different single-parent households exist, each with two children, and each with income before child support of $1,000 per month. Assume also, that in the absence of child support each of these households would spend $600 per month on the two children. Finally, assume that the noncustodial parent in the first case had monthly income of $5,000, while the noncustodial parent in the second case had monthly income of $1,000. Clearly, the noncustodial parent in the first case should pay substantially more child support than the noncustodial parent in the second case. This reflects the greater ability to pay, and the fact that the children's standard of living would have been much higher if the first household were intact than if the second household were intact.

That spending on the children in the two single-parent households in this example was the same level (and much lower than it should be given the incomes of the noncustodial parents) has no relevance to the child support determination except as it reflects the custodial parent's ability to contribute. This demonstrates why it is appropriate to rely on child-rearing data from two-parent households rather than one-parent households for determination of child support obligations.

EXPENDITURES ON CHILDREN AS A PROPORTION OF NET INCOME

Our discussion has focused up to now on the proportion of consumption expenditures allocated to children. Of more interest is the estimated proportion of net income spent on children, which we have derived from Betson's findings on child-rearing expenditures based on the 1996-98 CEX data. For the purposes of developing child support schedules, Dr. Betson estimated the proportion of net income spent on one, two, and three children in fourteen income categories (inflated to 2001 dollars from a 1997 constant dollar base).

As shown in the table and graph in Exhibit 3, the proportion of net income spent on children declines as income increases, although the level of spending (i.e., actual dollars) on children increases as income increases.

- For one child, spending is estimated to be approximately 27 percent for one child in the lowest income category, declining to 14 percent in the highest.

- For two children, spending is estimated to be 38 percent in the lowest income category, declining to 19 percent in the highest.

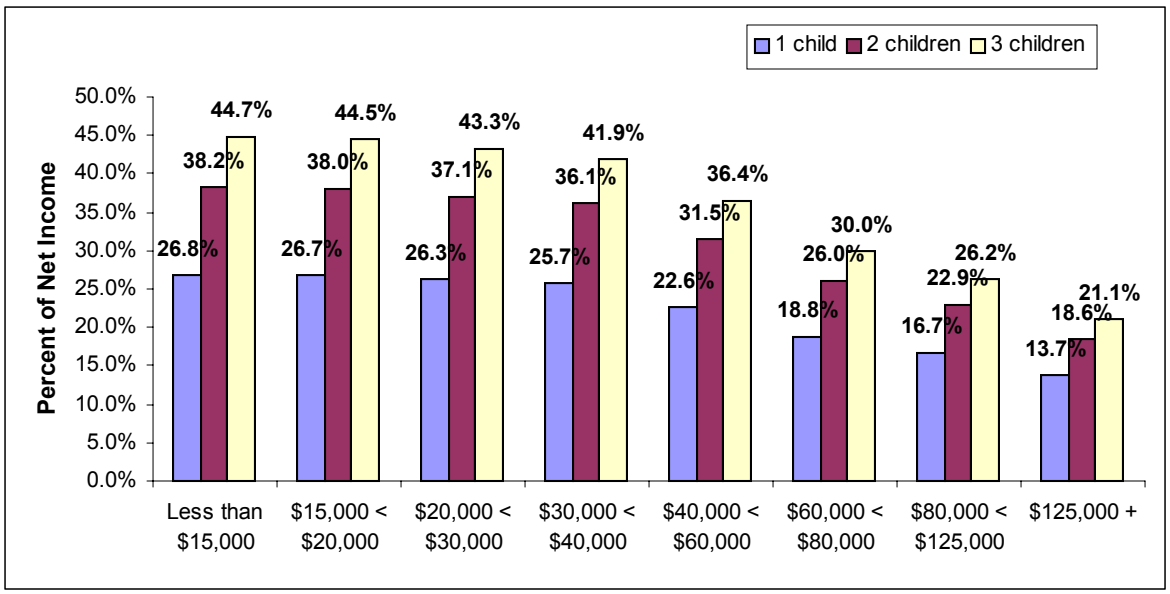
- For three children, spending is estimated to be 45 percent in the lowest income category, declining to 21 percent in the highest.

These proportions include average spending for child care and children's health care. As discussed in Chapter III, these amounts are deducted from the estimates prior to construction of a guidelines Schedule.

Like Espenshade's estimates and the CNPP estimates, the Betson-Rothbarth estimates show consumption spending declining as a proportion of net income as income increases. Yet, the Betson-Rothbarth estimates show those proportions declining more rapidly than the other estimates, with the result that expenditures on children as a proportion of net income are somewhat lower based on the Betson-Rothbarth estimates. Further, the more recent Betson-Rothbarth estimates indicate a greater decline.

Exhibit 3

PROPORTION OF NET INCOME SPENT ON CHILDREN (based on Betson-Rothbarth Estimates)			
U.S.A. NET ANNUAL INCOME (2001 DOLLARS)	PERCENT OF NET INCOME SPENT ON…		
	One Child	Two Children	Three Children
Less than $15,000	26.80%	38.20%	44.70%
$15,000 - $19,999	26.72%	38.02%	44.47%
$20,000 - $24,999	26.44%	37.41%	43.67%
$25,000 - $29,999	26.16%	36.83%	42.90%
$30,000 - $34,999	25.88%	36.36%	42.25%
$35,000 - $39,999	25.57%	35.86%	41.56%
$40,000 - $44,999	24.02%	33.59%	38.87%
$45,000 - $49,999	22.91%	31.92%	36.88%
$50,000 - $59,999	21.75%	30.14%	34.81%
$60,000 - $69,999	18.96%	26.26%	30.33%
$70,000 - $79,999	18.58%	25.69%	29.59%
$80,000 - $99,999	17.28%	23.80%	27.30%
$100,000 - $124,999	15.64%	21.42%	24.45%
$125,000+	13.68%	18.56%	21.06%



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Chapter III
Developing a Support Schedule from Estimates of Child Expenditures

Estimating expenditures on children in intact households is only one step in developing a Schedule of Basic Child Support Obligations. The purpose of this chapter is to describe the additional procedures and assumptions used to move from child expenditures to a Schedule. A more technical discussion of the material in this chapter is presented in Appendix I.

There are two stages in the development of a Schedule of Basic Child Support Obligations that build upon the estimates of child-rearing expenditures. The first stage is the development of a table of support proportions that relates child expenditures in different household sizes to net income. This relationship uses the Betson-Rothbarth estimates shown in Exhibit 3 in the previous chapter. Further adjustments were made to those proportions (1) to exclude the portion of expenditures accounted for by child care and the child's share of health insurance premiums and extraordinary medical expenses; (2) to extend the proportions to households with four, five, and six children; and (3) to develop a method of smoothing the proportions between income ranges to eliminate the gaps in support obligations that would otherwise exist.

The second stage is the development of a support schedule from the table of support proportions. Specifically, since the tables of proportions is specified in terms of net income, a method of translating gross to net income must be defined.

Building a Table of Support Proportions

There are seven steps in developing a table of support proportions from the Rothbarth estimates of child expenditures. These steps include:

1. Updating the net income brackets for changes in the cost of living since the time the data were collected;

2. Deducting from child expenditures the portion attributable to child care;

3. Deducting from child expenditures the child's portion of medical expenses (i.e., health insurance premiums and extraordinary medical expenses);

4. Calculating the relationship between consumption spending and net income;

5. Computing child expenditures as a proportion of net income;

6. Extending the estimates for one, two, and three-child households to households with four, five, and six children; and

7. Computing marginal proportions between income ranges to avoid notches in support obligations.

1. Updating the Net Income Brackets

The Rothbarth estimates are based on annual Consumer Expenditure Survey (CEX) data from 1996 through 1998 compiled by the Bureau of Labor Statistics. The CEX income data specified in constant 1987 dollars were updated to June 2001 dollars using statistics on changes in the consumer price index (CPI) since the time the data were collected.

2. Deducting Costs of Child Care

The Income Shares model currently used in Utah is meant to be a basic support obligation to which are added the costs of work-related child care and extraordinary medical expenses. The table of support proportions specifically excludes the child's share of expenditures related to these items. Adjustments for these expenditures can be accommodated because the CEX database identifies expenditures for each commodity. To make the adjustment, child care expenses are computed as a proportion of consumption spending and then subtracted from the Rothbarth estimates of child expenditures as a proportion of consumption spending. Child care costs per child ranged from 0.24 percent of consumption spending in households with annual net incomes less than $15,000 to 1.74 percent of consumption spending in households with annual net incomes between $60,000 and $69,999.

3. Deducting the Child's Share of Unreimbursed Medical Expenses

The adjustment for unreimbursed medical expenses is similar to the adjustment for child care costs, although not as easily computed since medical expenses are not itemized for each household member. Therefore, to compute an adjustment for medical expenses, we assumed that the child's share of those expenditures was the same as the child's share of all consumption spending. Once this share was computed and defined as a proportion of consumption, it was subtracted from the Rothbarth estimates of child expenditures as a proportion of consumption spending. The children's share of extraordinary medical expenses in two-child households ranged from 0.57 percent of consumption spending for households with annual net incomes between $15,000 and $15,999 to 1.24 percent in households with annual net incomes between $35,000 and $39,999.

4. Calculating the Relationship Between Consumption and Net Income

Net income using CEX data was defined as gross income, less adjustments for federal and state taxes; and, social security (FICA) taxes. For all but relatively low income households, net income generally exceeds consumption spending. The difference takes the form of savings and increases in household net worth (e.g., principal payments on a mortgage). In order to convert expenditures on children as a proportion of consumption spending to child expenditures as a function of net income, the relationship between consumption and net income must be computed. Not surprisingly, that ratio decreases as net income increases. Thus, while consumption spending consumes all of net income for households with annual net incomes below $35,000, it represents only about 58 percent of net income for households with annual net incomes in excess of $125,000.

5. Computing Child Expenditures as a Proportion of Net Income

Once the previous steps have been completed, the computation of child expenditures as a proportion of net income is straightforward. That is, the costs of child care and extraordinary medical expenses are subtracted from the Rothbarth estimates of child expenditures as a proportion of consumption, and the revised proportions are multiplied by the ratio of consumption to household net income. The resulting proportion relates child expenditures to net income.

6. Extending the Rothbarth Estimates to Larger Household Sizes

The CEX data do not allow estimates of child expenditures to be developed for households with more than three children because the number of households on which the estimates would be based is too small. In previously proposed Schedules, estimates for four, five and six-child households were developed from information from Espenshade and the Bureau of Labor Statistics (BLS) data on equivalent consumption levels for different family sizes to project consumption levels for households with more children. This information was used to develop ratios to extend the proportion of net income spent on three-child households to households with larger numbers of children.

In developing the proposed Schedule for this report, we use equivalency scales recommended by the Panel on Poverty and Family Assistance, a panel assembled by the National Research Council to review how poverty is measured and make recommendations for improving those measurements.[14] As part of this investigation, the Panel extensively reviewed equivalency scales; that is, formulas that adjust the costs of living relative to family size. In turn, the Panel recommended a formula, which we use for the purposes of extending the Betson-Rothbarth estimates to four-, five- and six-child households. The formula is displayed and discussed in greater detail in the technical appendix of this report.

[14] Constance F. Citro and Robert T. Michael, Editors. *Measuring Poverty: A New Approach*, National Academy Press, Washington, D.C. (1995).

It results in multipliers similar to those developed by Espenshade and those used in previously proposed Schedules.

7. Computing Marginal Proportions Between Income Ranges

The above steps result in a table that relates levels of net income to the proportion of income spent on children in one to six-child households. One further adjustment, however, is needed before the table can be used to prepare a Schedule of Support Obligations that will not result in "notches" in obligation amounts as income increases. This methodology was used in the prototype Schedule developed through the Rothbarth estimates. That is, the Rothbarth estimates are assumed to apply at the midpoint of each net income range. For net incomes that lie between these midpoints, marginal proportions were computed so that obligations would increase gradually as income increases.

An example will illustrate why this method of smoothing the support Schedule is needed. Assume we have two, two-child households, one earning between $45,000 and $49,999 per year ($3,750 and $4,166 per month) and the other earning between $50,000 and $59,999 per year ($4,167 and $5,000 per month). The proportion of net income spent on the two children in the lower income household is estimated to be 28.44 percent. The comparable proportion in the higher income household is estimated to be 26.55 percent. If actual income in the first household were $4,160, the total support obligation would be $1,183 monthly ($4,160 x .2844). If actual income in the second household were $4,170, the total monthly support obligation would be $1,107 ($4,170 x .2655); $76 less per month than the support obligation in the lower income household. The use of marginal proportions between the midpoints of income ranges eliminates this effect and creates a smooth increase in the total support obligation as household income increases.

Summary

After this last adjustment, the table of support proportions, shown below in Exhibit 4, can be prepared. (Exhibit 4 is derived from Exhibit 3.) This table of support proportions is analogous to a tax rate schedule. Each net income midpoint in the table is associated with two proportions for each number of children being supported. The first proportion is applied to the income midpoint and the proportion just below it is applied to income between that midpoint and the next highest midpoint. An example best illustrates how this procedure results in a basic support obligation if the net income and the number of children are known.

Exhibit 4
PROPOSED TABLE OF SUPPORT PROPORTIONS

Monthly Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
625.00	25.90%	36.78%	42.88%	47.82%	52.60%	57.23%
	25.62%	35.92%	41.45%	46.21%	50.83%	55.31%
1458.33	25.74%	36.29%	42.06%	46.90%	51.59%	56.13%
	23.19%	31.50%	35.81%	39.93%	43.92%	47.78%
1875.00	25.17%	35.22%	40.67%	45.35%	49.89%	54.28%
	22.23%	29.66%	33.21%	37.03%	40.73%	44.32%
2291.67	24.64%	34.21%	39.32%	43.84%	48.22%	52.46%
	23.75%	32.71%	37.17%	41.45%	45.59%	49.61%
2708.33	24.50%	33.98%	38.99%	43.47%	47.82%	52.02%
	19.92%	26.80%	29.51%	32.90%	36.19%	39.38%
3125.00	23.89%	33.02%	37.72%	42.06%	46.27%	50.34%
	8.86%	8.97%	6.85%	7.64%	8.40%	9.14%
3541.67	22.12%	30.20%	34.09%	38.01%	41.81%	45.49%
	11.13%	13.57%	14.18%	15.81%	17.39%	18.92%
3958.33	20.97%	28.44%	32.00%	35.67%	39.24%	42.70%
	11.88%	14.57%	15.71%	17.52%	19.27%	20.96%
4583.33	19.73%	26.55%	29.77%	33.20%	36.52%	39.73%
	3.04%	3.18%	2.67%	2.98%	3.27%	3.56%
5416.67	17.16%	22.96%	25.60%	28.55%	31.40%	34.17%
	14.30%	19.13%	21.03%	23.45%	25.80%	28.07%
6250.00	16.78%	22.45%	25.00%	27.87%	30.66%	33.35%
	9.99%	12.62%	13.17%	14.69%	16.15%	17.58%
7500.00	15.65%	20.81%	23.02%	25.67%	28.24%	30.72%
	8.45%	11.03%	12.08%	13.47%	14.82%	16.13%
9375.00	14.21%	18.85%	20.84%	23.23%	25.56%	27.80%
	7.02%	8.26%	8.19%	09.14%	10.05%	10.93%
12718.42	12.32%	16.07%	17.51%	19.53%	21.48%	23.37%

Assume that the noncustodial parent has monthly net income of $1,500 and the custodial parent has $1,000. The computation of a child support obligation for two children using the information in Exhibit 4 involves the following three basic steps.

Step 1: Add the monthly net incomes of both parents ($1,500 + $1,000 = $2,500) and compute their proportionate share of combined income. Custodial parent earns 40 percent of combined net ($1,000/$2,500), while noncustodial parent's share is 60 percent.

Step 2: Use the combined income from Step 1 to compute a basic support obligation using the proportions in Exhibit 4.

- Find the income midpoint just below the combined net income (i.e. $2,291.47 per month) and multiply the amount by the proportional support for two children: [$2,291.47 x .3421] = $784.

- Subtract the midpoint from the combined net income of the parents and multiply by the marginal proportion: [($2,500-$2,291.47) x .3271] = $68.

- Add the two obligation amounts: $784 + $68 = $852. This obligation represents the monthly amount estimated to have been spent on the children jointly by the parents if the household had remained intact.

Step 3: Pro-rate the basic support obligation between the parents based on their proportionate shares of net income: (1) noncustodial parent's share is $852 x .60 = $511, (2) custodial parent's share is $852 x .40 = $341. The noncustodial parent's computed obligation is payable as child support. The custodial parent's computed obligation is retained and is presumed to be spent directly on the child. This procedure simulates spending patterns in an intact household in which the proportion of income allocated to the children depends on total family income.

BUILDING A SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS

The two additional steps involved in building a Schedule are (1) converting gross to net income, (2) incorporating an adjustment for obligors with very low incomes. The proposed Schedule of Basic Child Support Obligations (gross income version) that incorporates these adjustments is displayed in Exhibit 8 attached at the conclusion of this chapter. As discussed earlier, this proposed Schedule is based on the Benson-Rothbarth estimates. A Schedule based on the Engel-Engel estimates is provided in Appendix II.

Converting Net to Gross Income

The Schedule of Basic Child Support Obligations is specified in terms of gross monthly income. Yet, the support obligations using the table of proportions are computed for the equivalent net income. Thus, some method must be defined for converting net to gross income. The method could be made complex by treating earned and unearned income differently and attempting to simulate the tax effects for alternative assumptions about the noncustodial parent's share of income and alternative household circumstances. Such an approach, however, is likely to be cumbersome to administer. The approach used to build the Schedule of Basic Child Support Obligations shown in this report makes the following assumptions to simplify the conversion process:

❖ All income is treated as earned income subject to taxes;

- All income is assumed to be earned by a noncustodial parent with no dependents; and,

- Only adjustments for federal and state taxes and FICA are considered. For federal taxes, two federal withholdings are assumed. (The employer withholding guide for federal taxes does not separate standard deductions from exemptions, each is considered one withholding.) For state taxes, the standard deduction and one state withholding exemption are assumed. Tax rate formulas are based on tax formulas for employer withholding effective 2002. Federal taxes incorporate the Earned Income Tax Credit (EITC).[15]

A table showing these gross to net income conversions is provided in Appendix IV.

Obviously, these assumptions ignore situations where not all income is fully taxable (e.g., tax breaks for home mortgages), where both parents have income and claim different numbers of dependents, and where other taxes (e.g., local taxes) further reduce net income. Nevertheless, in modeling the differential tax impacts associated with different family situations including the new child tax credit, we have found that adjustments to account for the actual tax impacts generally serve to increase the total net income available for support, increase the total support obligation, and, except in unusual circumstances (e.g. all income is earned by the custodial parent), increase the noncustodial parent's share of that obligation.

Low Income Table

Many states provide an adjustment for low-income obligors such that payment of child support does not impoverish the obligor; that is, the obligor's income after payment of child support still affords the obligor, at minimum, a subsistence level of living. The existing Utah Guidelines have several provisions for low-income obligor. First, Utah Judicial Code §78-45-7.7(6) sets a minimum order of $20 per month for obligors with incomes below $650 per month. In application, this situation could only pertain to obligors with incomes less than income from full-time employment at the federal minimum wage, $893 per month gross. This situation is unlikely since other guidelines provisions [Utah Judicial Code §78-45-7.5(7)] allow income to be imputed if the obligor is voluntarily unemployed or underemployed, the order is entered through default, and in order circumstances. The minimum income to be imputed is the amount that can be earned from full-time employment at the federal minimum wage.

Secondly, Utah Judicial Code §78-45-7.7(4) provides an alternative table for calculating the child support award when the obligor has low income (between $650 and $1,050 gross per month). The existing low-income table is shown in Exhibit 5. When the obligor is low income, the award is the lesser of the amount calculated using both parents' income and the

[15] Individuals without children do not qualify for advanced EITC based on the federal wage withholding guide. Their EITC is considered as part of their annual personal income tax filing.

Base Table and the amount calculated using only the obligor's income and the low income table.

Utah's low-income table is based on a simple formula. It starts with a base order of $25 per month, which is just marginally above the minimum order amount of $20 per month. The base is adjusted by a factor to account for the number of children (i.e., 90% for one child; 91% for two children; 92% for three children; and so forth until 95% for six children). For example, for one child, the base order is $23 [$25 X 0.90] when obligor gross income is $650 per month. Then, there is an incremental adjustment for every additional $25 in gross income above $650 per month. The increments vary by the same factors as the base amount by the number of children. The specific low-income formulae that form the low income table are:

- one child: 90% of $25 + 90% of every additional $25 in gross income above $650
- two children: 91% of $25 + 91% of every additional $25 in gross income above $650
- three children: 92% of $25 + 92% of every additional $25 in gross income above $650
- four children: 93% of $25 + 93% of every additional $25 in gross income above $650
- five children: 94% of $25 + 94% of every additional $25 in gross income above $650
- six children: 95% of $25 + 95% of every additional $25 in gross income above $650

Exhibit 5
EXISTING LOW INCOME TABLE
(Obligor Parent Only)

Monthly Adjusted Gross Income			Number of Children					
From		To	1	2	3	4	5	6
650	-	675	23	23	23	23	24	24
676	-	700	45	46	46	47	47	48
701	-	725	68	68	69	70	71	71
726	-	750	90	91	92	93	94	95
751	-	775	113	114	115	116	118	119
776	-	800		137	138	140	141	143
801	-	825		159	161	163	165	166
826	-	850		182	184	186	188	190
851	-	875		205	207	209	212	214
876	-	900		228	230	233	235	238
901	-	925		250	253	256	259	261
926	-	950			276	279	282	285
951	-	975			299	302	306	309
976	-	1,000				326	329	333
1,001	-	1,050				372	376	380

It is not clear why the low-income adjustment starts at $650 per month gross. It may approximate the federal poverty guidelines for one person in 1997, the year the last schedule was last revised. The 1997 federal poverty guidelines for one person was $658 per month.

Nonetheless, the federal poverty guidelines are intended to apply to after-tax income rather gross income.[16]

Updated Low Income Adjustment

Exhibits 6 and 7 display two alternative methods for updating the existing low income table. Both proposed low income adjustment tables replace the $25 monthly order base in the existing guidelines with a $50 monthly order base. Yet, the proposed low income tables differ in their usage of the current federal poverty guidelines for one person, which is $738 per month.[17]

- The updated low income adjustment table(Alternative A) shown in Exhibit 6 erroneously assumes the current poverty level ($738 per month) is a gross income amount.
- The updated low income adjustment table (Alternative B) shown in Exhibit 6 correctly assumes the current poverty level ($738 per month) is a net income amount. Assuming the obligor's tax filing status is single, the gross income equivalent to $738 net per month is $836 per month.

Exhibit 6
PROPOSED LOW INCOME TABLE (Alternative A)
(Obligor Parent Only)

Monthly Adjusted Gross Income			Number of Children					
From		To	1	2	3	4	5	6
750	-	775	45	46	46	47	47	48
776	-	800	68	68	69	70	71	71
801	-	825	90	91	92	93	94	95
826	-	850	113	114	115	116	118	119
851	-	875	135	137	138	140	141	143
876	-	900	158	159	161	163	165	166
901	-	925	180	182	184	186	188	190
926	-	950	203	205	207	209	212	214
951	-	975	225	228	230	233	235	238
976	-	1,000		250	253	256	259	261
1,001	-	1,050		296	299	302	306	309
1,051	-	1,100		341	345	349	353	356
1,101	-	1,150			391	395	400	404
1,151	-	1,200			437	442	447	451
1,201	-	1,250				488	494	499
1,251	-	1,300					541	546
1,301	-	1,350					588	594
1,351	-	1,400						641

[16] Gordon Fisher, "The Development and History of the U.S. Poverty Thresholds: A Brief Overview," *Newsletter of the Government Statistics Section and the Social Statistics Section of the American Statistical Association*, (Winter 1997).
[17] *Federal Register*, Vol. 67, No. 31, February 14, 2002, pp. 6931-6933.

Exhibit 7 EXISTING LOW INCOME TABLE (Alternative B) (Obligor Parent Only)								
Monthly Adjusted Gross Income			Number of Children					
From		To	1	2	3	4	5	6
0	-	900	50	50	50	50	50	50
901	-	925	52	53	54	54	55	55
926	-	950	69	70	71	72	73	73
951	-	975	86	87	88	89	90	91
976	-	1,000	104	105	106	107	108	109
1,001	-	1,050	129	131	132	133	135	136
1,051	-	1,100	163	165	167	169	171	172
1,101	-	1,150	197	200	202	204	206	208
1,151	-	1,200	232	234	237	239	242	244
1,201	-	1,250	265	268	271	274	277	280
1,251	-	1,300		300	304	307	310	314
1,301	-	1,350		333	336	340	344	347
1,351	-	1,400		365	369	373	377	381
1,401	-	1,450		397	401	406	410	414
1,451	-	1,500		429	434	439	443	448
1,501	-	1,550		461	467	472	477	482
1,551	-	1,600		494	499	505	510	515
1,601	-	1,650			532	538	543	549
1,651	-	1,700			564	570	577	583
1,701	-	1,750			597	603	610	616
1,751	-	1,800			630	636	643	650
1,801	-	1,850				669	677	684
1,851	-	1,900				702	710	717
1,901	-	1,950				735	743	751
1,951	-	2,000				768	776	785
2,001	-	2,100					826	835
2,101	-	2,200					893	902
2,201	-	2,300					935	970
2,301	-	2,400						1037

Other Low Income Adjustments

Most Income Shares states incorporate a self support reserve at or near the federal poverty guideline for one person into their Schedule or worksheet. The inclusion of a self-support reserve ensures that obligors have sufficient income to maintain a minimum standard of living. However, many states have recently adapted alternative approaches that better handle situations where both parents are low income. In fact, these new alternative approaches are similar to the existing Utah approach. One approach combines the Base Child Support Obligation Table with the Low Income Table into one Table. This is shown in Appendix V. Another approach starts with the assumption that in low-income cases, each parent should have an equal amount of after-tax, after-child support income relative to each parent's poverty level. The noncustodial parent's poverty level would be based on the federal

poverty guidelines for one person and the custodial parent's poverty level would be based on the federal poverty guidelines for a family size counting the custodial parent and the number of children covered by the child support order. To illustrate this equalization of poverty approach, consider a case where there is not enough combined income to leave both households with incomes above the poverty level, but there is enough income to leave both parents with incomes equivalent to 95 percent of the poverty. In this situation, the child support order is set at the amount that would need to be transferred from the noncustodial parent to the custodial-parent household such that their income is 95 percent of the poverty level. South Dakota and Colorado have recently adapted this approach. An example of it is also shown in Appendix V.

OTHER ADJUSTMENTS

The support obligation computed using the Rothbarth parameters is meant to be a basic obligation. To that obligation should be added the costs of other necessary expenditures, such as work-related child care costs and extraordinary medical expenses in excess of $250 per year per child. As mentioned above, these additional costs of child rearing are not factored into the table of support proportions (Exhibit 8).

Exhibit 8

UTAH
Proposed Base Combined Child Support Obligation Table
(Both Parents)

Monthly Combined Adjusted Gross Income			Number of Children					
			ONE	TWO	THREE	FOUR	FIVE	SIX
650	-	675	50	50	50	50	50	50
676	-	700	50	50	50	50	50	50
701	-	725	167	237	276	307	338	368
726	-	750	172	244	284	317	348	379
751	-	775	177	251	292	325	358	389
776	-	800	181	257	300	334	368	400
801	-	825	186	264	308	343	377	410
826	-	850	191	271	315	352	387	421
851	-	875	196	278	323	360	396	431
876	-	900	201	285	331	369	406	442
901	-	925	206	291	339	378	416	452
926	-	950	211	298	347	387	425	463
951	-	975	215	305	355	395	435	473
976	-	1,000	220	312	363	404	445	484
1,001	-	1,050	228	322	374	417	459	500
1,051	-	1,100	237	336	390	435	478	521

Exhibit 8

UTAH
Proposed Base Combined Child Support Obligation Table
(Both Parents)

Monthly Combined Adjusted Gross Income			Number of Children					
			ONE	TWO	THREE	FOUR	FIVE	SIX
1,101	-	1,150	247	349	406	452	498	541
1,151	-	1,200	257	363	421	470	517	562
1,201	-	1,250	266	376	437	487	536	583
1,251	-	1,300	275	389	452	504	554	603
1,301	-	1,350	284	402	466	520	572	622
1,351	-	1,400	294	414	481	536	590	642
1,401	-	1,450	303	427	496	553	608	661
1,451	-	1,500	312	440	510	569	626	681
1,501	-	1,550	321	453	525	585	644	701
1,551	-	1,600	330	465	540	602	662	720
1,601	-	1,650	339	478	554	618	680	740
1,651	-	1,700	348	491	569	635	698	759
1,701	-	1,750	357	504	584	651	716	779
1,751	-	1,800	366	516	598	667	734	799
1,801	-	1,850	375	529	613	684	752	818
1,851	-	1,900	383	540	626	698	768	835
1,901	-	1,950	392	551	639	712	783	852
1,951	-	2,000	400	562	651	726	799	869
2,001	-	2,100	412	579	670	747	822	894
2,101	-	2,200	429	602	696	776	853	928
2,201	-	2,300	445	624	721	804	884	962
2,301	-	2,400	461	646	746	832	915	996
2,401	-	2,500	478	668	771	860	946	1029
2,501	-	2,600	493	689	795	886	975	1060
2,601	-	2,700	509	710	818	912	1003	1092
2,701	-	2,800	525	731	842	938	1032	1123
2,801	-	2,900	541	752	865	965	1061	1155
2,901	-	3,000	556	773	889	991	1090	1186
3,001	-	3,100	570	792	910	1015	1116	1214
3,101	-	3,200	584	811	932	1039	1143	1244
3,201	-	3,300	598	831	954	1063	1170	1273
3,301	-	3,400	612	850	976	1088	1197	1302
3,401	-	3,500	626	869	998	1112	1224	1331
3,501	-	3,600	640	888	1019	1137	1250	1360
3,601	-	3,700	654	908	1041	1161	1277	1390
3,701	-	3,800	667	926	1062	1184	1302	1417
3,801	-	3,900	679	941	1079	1203	1323	1440
3,901	-	4,000	691	957	1096	1223	1345	1463

Exhibit 8

UTAH
Proposed Base Combined Child Support Obligation Table
(Both Parents)

Monthly Combined Adjusted Gross Income			Number of Children					
			ONE	TWO	THREE	FOUR	FIVE	SIX
4,001	-	4,100	703	973	1114	1242	1366	1486
4,101	-	4,200	714	989	1131	1261	1387	1509
4,201	-	4,300	726	1004	1149	1281	1409	1533
4,301	-	4,400	738	1020	1166	1300	1430	1556
4,401	-	4,500	748	1033	1180	1316	1447	1574
4,501	-	4,600	753	1039	1184	1320	1452	1580
4,601	-	4,700	758	1044	1188	1325	1457	1585
4,701	-	4,800	764	1049	1192	1329	1462	1591
4,801	-	4,900	769	1054	1196	1334	1467	1596
4,901	-	5,000	774	1060	1200	1338	1472	1601
5,001	-	5,100	779	1065	1204	1343	1477	1607
5,101	-	5,200	785	1071	1209	1348	1483	1613
5,201	-	5,300	791	1079	1217	1357	1493	1624
5,301	-	5,400	798	1087	1226	1366	1503	1635
5,401	-	5,500	804	1095	1234	1376	1513	1647
5,501	-	5,600	811	1103	1242	1385	1524	1658
5,601	-	5,700	817	1111	1251	1394	1534	1669
5,701	-	5,800	824	1119	1259	1404	1544	1680
5,801	-	5,900	831	1127	1267	1413	1554	1691
5,901	-	6,000	837	1135	1276	1423	1565	1703
6,001	-	6,100	844	1143	1285	1433	1576	1715
6,101	-	6,200	851	1151	1294	1443	1587	1727
6,201	-	6,300	857	1160	1303	1452	1598	1738
6,301	-	6,400	864	1168	1311	1462	1609	1750
6,401	-	6,500	871	1176	1320	1472	1619	1762
6,501	-	6,600	877	1184	1329	1482	1630	1773
6,601	-	6,700	884	1192	1338	1492	1641	1785
6,701	-	6,800	890	1200	1347	1501	1652	1797
6,801	-	6,900	897	1208	1355	1511	1662	1809
6,901	-	7,000	904	1217	1364	1521	1673	1820
7,001	-	7,100	906	1219	1366	1523	1675	1823
7,101	-	7,200	907	1220	1368	1525	1677	1825
7,201	-	7,300	909	1222	1369	1526	1679	1827
7,301	-	7,400	911	1224	1371	1528	1681	1829
7,401	-	7,500	913	1226	1372	1530	1683	1831
7,501	-	7,600	914	1228	1374	1531	1685	1833
7,601	-	7,700	916	1229	1375	1533	1686	1835
7,701	-	7,800	918	1231	1376	1535	1688	1837

Exhibit 8

UTAH
Proposed Base Combined Child Support Obligation Table
(Both Parents)

Monthly Combined Adjusted Gross Income			Number of Children					
			ONE	TWO	THREE	FOUR	FIVE	SIX
7,801	-	7,900	919	1233	1378	1536	1690	1839
7,901	-	8,000	921	1235	1379	1538	1692	1841
8,001	-	8,100	923	1236	1381	1540	1694	1843
8,101	-	8,200	924	1238	1382	1541	1696	1845
8,201	-	8,300	926	1240	1384	1543	1697	1847
8,301	-	8,400	928	1242	1385	1545	1699	1849
8,401	-	8,500	930	1244	1387	1547	1701	1851
8,501	-	8,600	938	1254	1399	1560	1716	1867
8,601	-	8,700	946	1265	1411	1573	1730	1882
8,701	-	8,800	954	1276	1422	1586	1744	1898
8,801	-	8,900	962	1286	1434	1599	1759	1914
8,901	-	9,000	970	1297	1446	1612	1773	1929
9,001	-	9,100	978	1308	1458	1625	1788	1945
9,101	-	9,200	986	1319	1469	1638	1802	1961
9,201	-	9,300	994	1329	1481	1651	1817	1976
9,301	-	9,400	1001	1340	1493	1664	1831	1992
9,401	-	9,500	1009	1351	1505	1678	1845	2008
9,501	-	9,600	1017	1361	1516	1691	1860	2023
9,601	-	9,700	1025	1372	1528	1704	1874	2039
9,701	-	9,800	1033	1383	1540	1717	1889	2055
9,801	-	9,900	1041	1393	1552	1730	1903	2070
9,901	-	10,000	1049	1404	1563	1743	1917	2086
10,001	-	10,100	1055	1411	1570	1751	1926	2095
10,101	-	10,200	1060	1418	1578	1759	1935	2105
10,201	-	10,300	1066	1425	1585	1767	1944	2115
10,301	-	10,400	1071	1432	1592	1775	1953	2125
10,401	-	10,500	1077	1439	1600	1784	1962	2135
10,501	-	10,600	1083	1446	1607	1792	1971	2144
10,601	-	10,700	1088	1453	1614	1800	1980	2154
10,701	-	10,800	1094	1460	1622	1808	1989	2164
10,801	-	10,900	1099	1467	1629	1816	1998	2174
10,901	-	11,000	1105	1474	1636	1825	2007	2184
11,001	-	11,100	1111	1481	1644	1833	2016	2194
11,101	-	11,200	1116	1488	1651	1841	2025	2203
11,201	-	11,300	1122	1495	1659	1849	2034	2213
11,301	-	11,400	1127	1502	1666	1857	2043	2223
11,401	-	11,500	1133	1509	1673	1866	2052	2233
11,501	-	11,600	1138	1516	1681	1874	2061	2243

Exhibit 8

UTAH
Proposed Base Combined Child Support Obligation Table
(Both Parents)

Monthly Combined Adjusted Gross Income			Number of Children					
			ONE	TWO	THREE	FOUR	FIVE	SIX
11,601	-	11,700	1144	1523	1688	1882	2070	2252
11,701	-	11,800	1178	1566	1733	1932	2125	2312
11,801	-	11,900	1183	1573	1740	1941	2135	2322
11,901	-	12,000	1188	1580	1748	1949	2144	2332
12,001	-	12,100	1193	1587	1755	1957	2153	2342
12,101	-	12,200	1199	1594	1763	1966	2162	2352
12,201	-	12,300	1204	1601	1770	1974	2171	2362
12,301	-	12,400	1209	1607	1778	1982	2181	2373
12,401	-	12,500	1214	1614	1785	1990	2190	2382
12,501	-	12,600	1219	1620	1792	1998	2198	2391
12,601	-	12,700	1224	1627	1799	2006	2206	2401
12,701	-	12,800	1229	1633	1806	2014	2215	2410
12,801	-	12,900	1234	1639	1813	2021	2223	2419
12,901	-	13,000	1238	1645	1820	2029	2232	2428
13,001	-	13,100	1243	1652	1827	2037	2240	2437
13,101	-	13,200	1248	1658	1833	2044	2249	2447
13,201	-	13,300	1253	1664	1840	2052	2257	2456
13,301	-	13,400	1258	1671	1847	2060	2266	2465
13,401	-	13,500	1262	1677	1854	2067	2274	2474
13,501	-	13,600	1267	1683	1861	2075	2283	2483
13,601	-	13,700	1272	1690	1868	2083	2291	2493
13,701	-	13,800	1277	1696	1875	2090	2299	2502
13,801	-	13,900	1282	1702	1882	2098	2308	2511
13,901	-	14,000	1287	1708	1889	2106	2316	2520
14,001	-	14,100	1291	1715	1895	2113	2325	2529
14,101	-	14,200	1296	1721	1902	2121	2333	2539
14,201	-	14,300	1301	1727	1909	2129	2342	2548
14,301	-	14,400	1306	1734	1916	2137	2350	2557
14,401	-	14,500	1311	1740	1923	2144	2359	2566
14,501	-	14,600	1315	1746	1930	2152	2367	2575
14,601	-	14,700	1320	1752	1937	2160	2376	2585
14,701	-	14,800	1325	1759	1944	2167	2384	2594
14,801	-	14,900	1330	1765	1951	2175	2392	2603
14,901	-	15,000	1334	1770	1956	2181	2399	2610
15,001	-	15,100	1338	1775	1961	2186	2405	2617
15,101	-	15,200	1342	1780	1966	2192	2411	2623
15,201	-	15,300	1346	1785	1970	2197	2417	2629
15,301	-	15,400	1350	1789	1975	2202	2422	2635

Exhibit 8

UTAH
Proposed Base Combined Child Support Obligation Table
(Both Parents)

Monthly Combined Adjusted Gross Income			Number of Children					
			ONE	TWO	THREE	FOUR	FIVE	SIX
15,401	-	15,500	1354	1794	1980	2207	2428	2642
15,501	-	15,600	1358	1799	1984	2212	2434	2648
15,601	-	15,700	1362	1803	1989	2218	2439	2654
15,701	-	15,800	1366	1808	1994	2223	2445	2660
15,801	-	15,900	1370	1813	1998	2228	2451	2667
15,901	-	16,000	1374	1818	2003	2233	2457	2673
16,001	-	16,100	1378	1822	2008	2239	2462	2679
16,101	-	16,200	1382	1827	2012	2244	2468	2685
16,201	-	16,300	1386	1832	2017	2249	2474	2692
16,301	-	16,400	1390	1836	2022	2254	2480	2698
16,401	-	16,500	1394	1841	2026	2259	2485	2704
16,501	-	16,600	1398	1846	2031	2265	2491	2710
16,601	-	16,700	1402	1851	2036	2270	2497	2716
16,701	-	16,800	1406	1855	2040	2275	2503	2723
16,801	-	16,900	1410	1860	2045	2280	2508	2729
16,901	-	17,000	1414	1865	2050	2285	2514	2735
17,001	-	17,100	1418	1869	2054	2291	2520	2741
17,101	-	17,200	1422	1874	2059	2296	2525	2748
17,201	-	17,300	1426	1879	2064	2301	2531	2754
17,301	-	17,400	1430	1884	2068	2306	2537	2760
17,401	-	17,500	1434	1888	2073	2311	2543	2766
17,501	-	17,600	1438	1893	2078	2317	2548	2773
17,601	-	17,700	1442	1898	2082	2322	2554	2779
17,701	-	17,800	1446	1902	2087	2327	2560	2785
17,801	-	17,900	1450	1907	2092	2332	2566	2791
17,901	-	18,000	1454	1912	2096	2338	2571	2798
18,001	-	18,100	1458	1917	2101	2343	2577	2804
18,101	-	18,200	1462	1921	2106	2348	2583	2810
18,201	-	18,300	1466	1926	2110	2353	2589	2816
18,301	-	18,400	1471	1931	2115	2358	2594	2823
18,401	-	18,500	1475	1935	2120	2364	2600	2829
18,501	-	18,600	1479	1940	2125	2369	2606	2835
18,601	-	18,700	1483	1945	2129	2374	2611	2841
18,701	-	18,800	1487	1950	2134	2379	2617	2847
18,801	-	18,900	1491	1954	2139	2384	2623	2854
18,901	-	19,000	1495	1959	2143	2390	2629	2860
19,001	-	19,100	1499	1964	2148	2395	2634	2866
19,101	-	19,200	1503	1968	2153	2400	2640	2872

Exhibit 8

UTAH
Proposed Base Combined Child Support Obligation Table
(Both Parents)

Monthly Combined Adjusted Gross Income			Number of Children					
			ONE	TWO	THREE	FOUR	FIVE	SIX
19,201	-	19,300	1507	1973	2157	2405	2646	2879
19,301	-	19,400	1511	1978	2162	2411	2652	2885
19,401	-	19,500	1515	1983	2167	2416	2657	2891
19,501	-	19,600	1519	1987	2171	2421	2663	2897
19,601	-	19,700	1523	1992	2176	2426	2669	2904
19,701	-	19,800	1527	1997	2181	2431	2675	2910
19,801	-	19,900	1531	2001	2185	2437	2680	2916
19,901	-	20,000	1535	2006	2190	2442	2686	2922

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Chapter IV
Summary of Key Assumptions

The design of the Schedule of Basic Child Support Obligations is based on a number of key economic decisions and assumptions that are documented throughout the text of the report and the technical appendix. In this chapter, we have highlighted the design assumptions that may be the most significant for application of the guidelines to individual cases.

(1) Guidelines based on net income, then converted to gross income. These guidelines are designed to provide child support as a specified proportion of an obligor's net income. As discussed in Chapter III, a table of child support based on obligor net income is developed before converting the tables to gross income. The tables are converted to gross income for three reasons:

- Use of gross income greatly simplifies use of the child support guidelines because it obviates the need for a complex gross to net calculation in individual cases;

- Use of gross income can be more equitable because it avoids non-comparable deductions that may arise in making the gross to net calculation in individual cases; and

- Use of gross income does not cause child support to be increased when an obligor acquires additional dependents, claims more exemptions, and therefore has a higher net income for a given level of gross income.

In converting the schedule to a gross income base, we have assumed that the obligor claims one exemption (for filing, two for withholding) and the standard deduction. This is the most favorable assumption that can be made concerning an obligor's filing status. Obligors with more than one exemption, or with itemized deductions, would have a slightly higher obligation under an equivalent net income guideline.

(2) Tax exemptions for child(ren) due support. The Schedule presumes that the noncustodial parent does not claim the tax exemptions for the child(ren) due support. In computing federal tax obligations, the custodial parent is entitled to claim the tax exemption(s) for any divorce occurring after 1984, unless the custodial parent signs over the exemption(s) to the noncustodial parent each year. Given this provision, the most realistic presumption for development of the Schedule is that the custodial parent claims the exemption(s) for the child(ren) due child support.

(3) Income assumed to be taxable. Because the Schedule has withholding tables built into it, the design assumes that all income of both parents is taxable.

(4) Schedule does not include expenditures on child care, extraordinary medical, and children's share of health insurance costs. The Schedule is based on economic data that represent estimates of total expenditures on child-rearing costs up to age 18. The major categories of expenditures include food, housing, home furnishings, utilities, transportation, clothing, education, and recreation. Excluded from these figures are average expenditures for child care, children's extraordinary medical care, and the children's' share of health insurance. These costs are deducted from the base amounts used to establish the Schedule because they are added to child support obligations as actually incurred in individual cases. Deducting these expenditures from the base amounts avoids double-counting them in the child support calculation.

(5) Schedule includes expenditures on ordinary medical care. Although expenditures for the children's extraordinary medical care and the children's share of health insurance are to be added to the child support obligation as actually incurred in individual cases, it is assumed that parents will make some expenditures on behalf of the children's ordinary (i.e. out-of-pocket expenses not covered by insurance) medical care. The Schedule amounts in this report is based on the assumption that expenditures on ordinary medical care are $250 per year per child.

(6) Schedule is based on average expenditures on children 0 - 17 years. Child-rearing expenditures are averaged for children across the entire age range of 0 - 17 years. Expenditures may be higher for teen-aged children, and lower for pre-teen children. For various technical reasons, Betson was unable to provide reliable estimates on child-rearing expenditures for teen-aged children. Based on estimates provided by Espenshade, however, the relative cost associated with children aged 12 to 17 is 1.146 above the average.

(7) Visitation costs are not factored into the schedule. Since the Schedule is based on expenditures for children in intact households, there is no consideration given for visitation costs. Taking such costs into account would be further complicated by the variability in actual visitation patterns and the duplicative nature of many costs incurred for visitation (e.g. housing, home furnishings).

Chapter V
Comparison of Existing and Proposed Schedules

This chapter discusses the sources of the differences between the existing and proposed Utah Schedules of Basic Child Support Obligations. A side-by-side comparison is provided in Appendix VI.

FACTORS CAUSING DIFFERENCES

In general, the proposed Schedule is more than the existing Schedule. Yet, there are exceptions such as at very high income. The four factors that contribute to the differences between the existing and proposed Schedules are summarized below.

- *The use of new economic estimates of child-rearing costs.* As mentioned in Chapter I and reiterated in this Chapter, some parts of the existing Schedule appear to be based on older economic estimates of child-rearing costs and other parts of the Schedule are not based on economic estimates of child-rearing costs. Obviously, the application of new economic estimates will cause a difference in the Schedules amounts. Sometimes this difference is positive and sometimes it is negative.

- *Changes in the price level.* Price levels have increased by about 11 percent since the Schedule was last reviewed. Although this would seemingly increase the support obligations by 11 percent also, this is not always true for two reasons: (a) the use of new economic estimates of child-rearing costs overshadows any change resulting from other factors; and, (b) the changes in the price level are applied to the income brackets used to create the child support schedule (see income brackets in Exhibit 4). The Internal Revenue Service similarly updates its income brackets annually for changes in the price levels but not the tax rate percentages.

- *Changes in tax rates.* Federal tax reform in 2001 reduced taxes, hence increasing the amount of after-tax income that can be assigned to child support. (Recall, that tax rates are invisibly incorporated into the Schedule.) In turn, this has the impact of increasing obligation amounts in the Schedule. The increase in after-tax income from federal tax reform is negated slightly by increases in the FICA threshold. In 1997, the FICA threshold only applied to gross annual incomes of $65,400. In 2002, the FICA threshold applies to gross annual incomes of $84,900. Although we have no record of the Utah tax rate in 1997, it appears there have been small decreases to the Utah tax rate from 1990 to 2002. In all, the changes in tax rates should result in increases to the Schedule but again, the use of new economic evidence on child-rearing costs overshadow this effect.

- *No longer including an adjustment for low-income in the Schedule.* It appears that the existing Schedule still incorporates elements of a self support reserve in it. The original Utah Schedule incorporated a self support reserve somewhere in the range of $450-$500 per month to ensure that the obligor's after-tax, after-child support income was never below that amount. With the addition of the Low Income Table in 1997, it is no longer necessary to also incorporate an adjustment in the Schedule. This is duplication of effort. Nonetheless, the elimination of it has the visible impact of increasing child support orders for low-income. It is important to realize, however, this is not the case because the Low Income Table would be used to determine support orders in situations where the obligor has low income.

It should also be noted that the use of new economic evidence allows the Schedule to be extended to combined gross incomes of $20,000 per month. The existing Schedule applies up to combined gross incomes of $10,000 per month.

COMPARISON OF EXISTING AND ALTERNATIVE SUPPORT SCHEDULES

This section compares Utah's existing support Schedule against the updated proposed Schedule. This is done first by graphically comparing support obligations as a proportion of obligor gross income throughout a range of incomes and under different assumptions about the obligee's income. There are two sets of graphs, the first consider one, two and three children. The second set considers a range of obligee incomes. Finally, support obligations are computed from the two Schedules for selected case scenarios: low income, middle income, and high income cases.

Graphical Comparison of 1, 2 and 3 Children

Exhibits 9, 10 and 11 display levels of support obligations as percentages of obligor monthly gross income across a range of incomes from $800 to $6,000. In these cases, obligee income is assumed to be zero. It is also useful to note that these comparisons assume there are no additional expenses, such as child care costs or children's extraordinary medical expenses.

In reading the figures, one important consideration is that the x-axis is not an interval level scale. That is, although support is shown as a proportion of gross income for each $100 increase in income through $2,500 per month, the scale changes to $500 income increases through the remainder of the income range. As a result, the fairly rapid descent of the curves after $2,000 per month is an artifact of the income scale used in the figures. The actual curves would decline much more slowly if $100 income increments had been used throughout the income range. Obligations calculated using Utah's low income table are shaded in gray. The existing low income table is applied to both the existing and proposed Schedules.

Exhibit 9: One Child, Obligee Income = $0

The existing low income adjustment is not applied below obligor gross incomes of $776 per month for one child, so the order amounts under the existing and proposed Schedules differ even when obligor's gross income is $800 per month. Order amounts under the existing Schedule are a constant 15 percentage of obligor gross income between $800 to $2,000 per month. In contrast, order amounts as a percentage of obligor income under the proposed Schedule decrease as obligor income increases. This is consistent with the estimates of child-rearing costs, which show a smaller percentage of income is spent on children as income increases.

Exhibit 9 also shows that the proposed Schedule results in obligations that are considerably higher than the existing Schedule for one child. The large gap between the proposed and existing Schedules is caused by the application of the new Betson-Rothbarth estimates of child-rearing costs. The obligations in the existing schedule for one child are not based on economic evidence of child-rearing costs. The existing amounts are even less than older estimates of child-rearing costs and the amounts for one child in many other states. (See Appendix VII for comparisons with bordering states.)

Exhibit 10: Two Children, Obligee Income = $0

In this scenario, the low income adjustment applies up to obligor gross incomes of $900 per month. Since the low income adjustment is applied to both the existing and proposed Schedules, the order amounts when the obligor has gross income of $900 per month or less are the same under the existing and proposed Schedules.

As evident by comparing Exhibits 9 and 10, there is at least one difference and one similarity in the trends that can be noted from these graphical comparisons. First, order amounts under the existing Schedule are a flat 27 percent of obligor gross income for two children when obligor gross incomes are $1,000 to $2,000 per month. In contrast, order amounts under the proposed Schedule slowly decrease over this income range. The latter is consistent with the evidence of child-rearing costs: child-rearing expenditures as a percent of income decrease as income increases. A similar difference between the existing and proposed Schedules was also noted in Exhibit 9 for this income range.

Secondly, the gap in order amounts between the existing and proposed Schedules are not as large for two children as they are for one child. In fact, as shown in Exhibit 10, the order amounts under the proposed and exiting Schedules closely track each other for two children. This occurs because the obligations for two children in the existing schedule appear to relate to Dr. Betson's earlier estimates. (We suspect that Utah may have looked at some of its nearby states— Arizona, New Mexico and Oregon— that base their Schedules on Dr. Betson's 1990 estimates while arriving at the amounts for two children.) The slightly higher

obligations under the proposed schedule result from the use of Dr. Betson's updated estimates (from his 2001 study), and recent changes in personal income tax rates.

Exhibit 11: Three Children, Obligee Income = $0

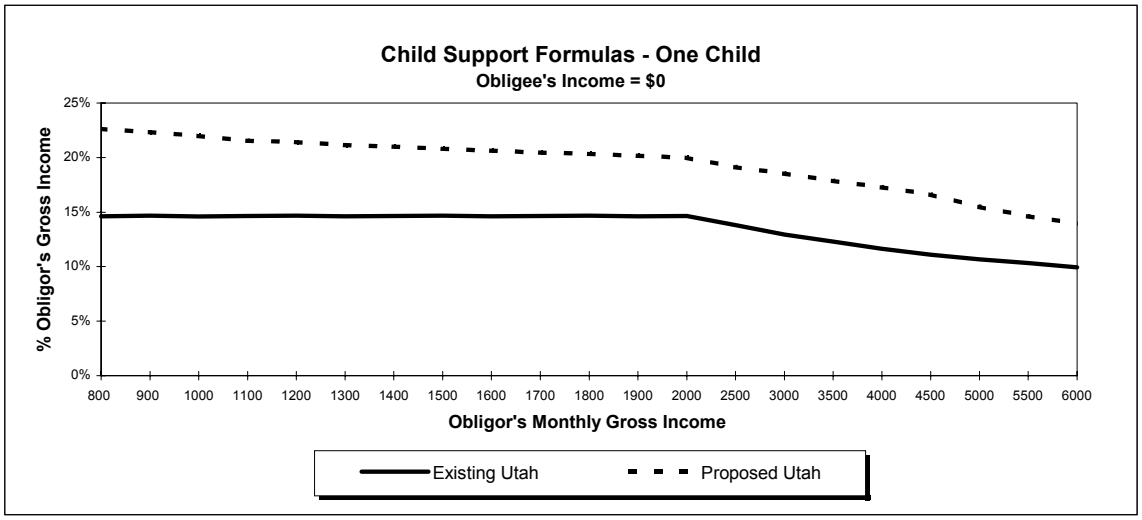
The patterns evident in Exhibit 10 for two children are also evident in Exhibit 11 for three children. At incomes of $900 or less, Utah's low-income table is used to calculate support obligations. Between obligor income of $1,000 and $1,800, the obligations under the existing schedule are consistently 32 percent of obligor gross income. In contrast, obligations under the proposed Schedule slowly decrease over this income range.

There is one notable difference in the comparisons concerning three children from those considering one and two children. For three children, the obligations under the proposed Schedule are actually lower than the existing obligations at incomes of $5,000 and above. This results from the new economic estimates of child-rearing expenditures, which indicate a small decrease in child-rearing expenditures at higher net incomes.

Amounts for Four or More Children

Although not shown in any exhibits, the amounts for four or more children would be similar to those for three children. Recall, that the amounts for four or more children are derived from applying equivalency scales to three-child amounts. This is necessary because the data do not contain a sufficient sample size of households with four or more children.

Exhibit 9

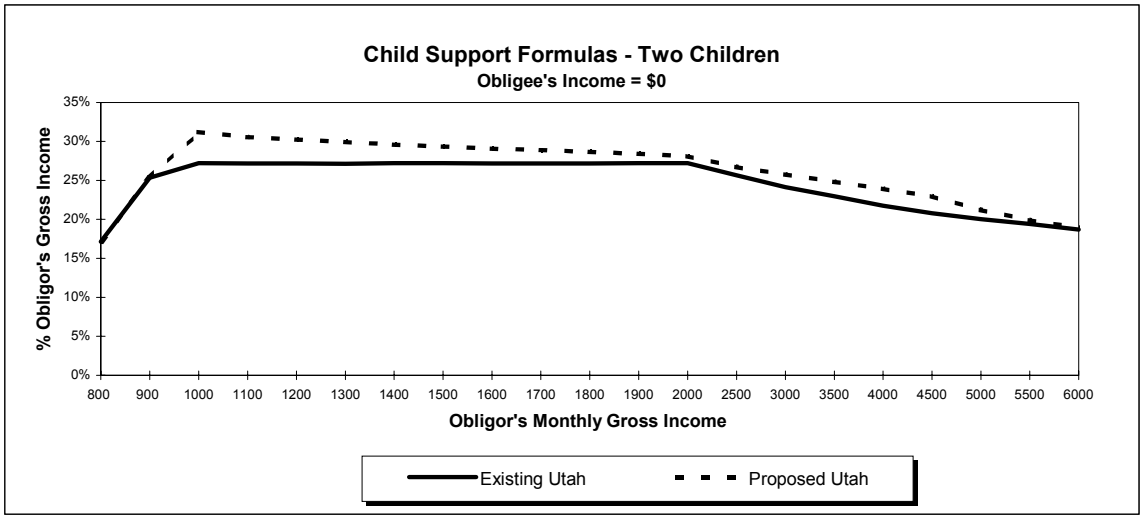


CHILD SUPPORT FORMULAS - ONE CHILD
Obligee's Income = $0

Support Due ($$ per month)			% of Obligor's Gross Income		
Obligor's Gross Monthly Income	Existing Utah	Proposed Utah	Obligor's Gross Monthly Income	Existing Utah	Proposed Utah
800	117	181	800	15%	23%
900	132	201	900	15%	22%
1000	146	220	1000	15%	22%
1100	161	237	1100	15%	22%
1200	176	257	1200	15%	21%
1300	190	275	1300	15%	21%
1400	205	294	1400	15%	21%
1500	220	312	1500	15%	21%
1600	234	330	1600	15%	21%
1700	249	348	1700	15%	20%
1800	264	366	1800	15%	20%
1900	278	383	1900	15%	20%
2000	293	400	2000	15%	20%
2500	345	478	2500	14%	19%
3000	388	556	3000	13%	19%
3500	431	626	3500	12%	18%
4000	465	691	4000	12%	17%
4500	499	748	4500	11%	17%
5000	534	774	5000	11%	15%
5500	568	804	5500	10%	15%
6000	596	837	6000	10%	14%

Shaded area denotes where low-income adjustment is applied.

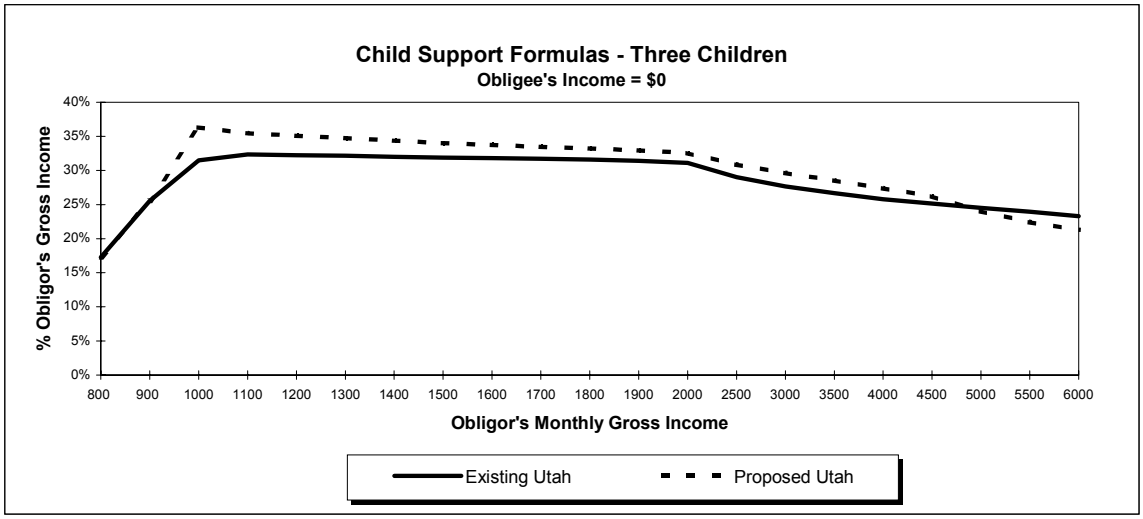
Exhibit 10



CHILD SUPPORT FORMULAS - TWO CHILDREN Obligee's Income = $0					
Support Due ($$ per month)			% of Obligor's Gross Income		
Obligor's Gross Monthly Income	Existing Utah	Proposed Utah	Obligor's Gross Monthly Income	Existing Utah	Proposed Utah
800	137	137	800	17%	17%
900	228	228	900	25%	25%
1000	272	312	1000	27%	31%
1100	299	336	1100	27%	31%
1200	326	363	1200	27%	30%
1300	353	389	1300	27%	30%
1400	381	414	1400	27%	30%
1500	408	440	1500	27%	29%
1600	435	465	1600	27%	29%
1700	462	491	1700	27%	29%
1800	489	516	1800	27%	29%
1900	517	540	1900	27%	28%
2000	544	562	2000	27%	28%
2500	641	668	2500	26%	27%
3000	724	773	3000	24%	26%
3500	804	869	3500	23%	25%
4000	870	957	4000	22%	24%
4500	936	1033	4500	21%	23%
5000	1002	1060	5000	20%	21%
5500	1068	1095	5500	19%	20%
6000	1122	1135	6000	19%	19%

Shaded area denotes where low-income adjustment is applied.

Exhibit 11



CHILD SUPPORT FORMULAS - THREE CHILDREN
Obligee's Income = $0

Support Due ($$ per month)			% of Obligor's Gross Income		
Obligor's Gross Monthly Income	Existing Utah	Proposed Utah	Obligor's Gross Monthly Income	Existing Utah	Proposed Utah
800	138	138	800	17%	17%
900	230	230	900	26%	26%
1000	315	363	1000	32%	36%
1100	356	390	1100	32%	35%
1200	387	421	1200	32%	35%
1300	418	452	1300	32%	35%
1400	448	481	1400	32%	34%
1500	478	510	1500	32%	34%
1600	509	540	1600	32%	34%
1700	539	569	1700	32%	33%
1800	569	598	1800	32%	33%
1900	597	626	1900	31%	33%
2000	622	651	2000	31%	33%
2500	725	771	2500	29%	31%
3000	830	889	3000	28%	30%
3500	934	998	3500	27%	29%
4000	1031	1096	4000	26%	27%
4500	1131	1180	4500	25%	26%
5000	1226	1200	5000	25%	24%
5500	1317	1234	5500	24%	22%
6000	1398	1276	6000	23%	21%

Shaded area denotes where low-income adjustment is applied.

Graphical Comparisons Assuming Obligee Has Income

Since the relationship between the support Schedules shifts across the income spectrum and with different ratios of obligor and obligee gross income, a comparison between the existing and proposed Schedules under different assumptions about obligee income is in order. Although we have no empirical data from Utah which defines the relative income ratios of obligors and obligees, we use two alternatives:

- obligee income equals half of obligor income; and
- obligee income equals obligor income.

If the average national ratio of female to male's earnings is the most typical combination it would be somewhere between these two scenarios.

To illustrate the impact of obligee income, we discuss situations where there are two children. Comparisons with one and three children are presented in Appendix VI.

Exhibit 12: Two Children, Obligee Income = 50% of Obligor Income

In Exhibit 12, we assume the obligee has income equivalent to half of obligor income. So, if obligor gross income is $2,000 per month, the obligee gross income is $1,000 per month.

As in Exhibit 10, when obligor gross income is $900 or less, only the obligor's income is considered and the low income table is used to calculate the support obligations. Above $900, the obligations under the existing and proposed schedules track closely, with the proposed obligations being slightly higher until obligor gross incomes of $5,500 per month or more. At these higher incomes, obligations under the proposed Schedule are slightly less than those under the existing Schedule. The difference is due to the proposed Schedule tracking estimates of child-rearing costs while the existing Schedule does not.

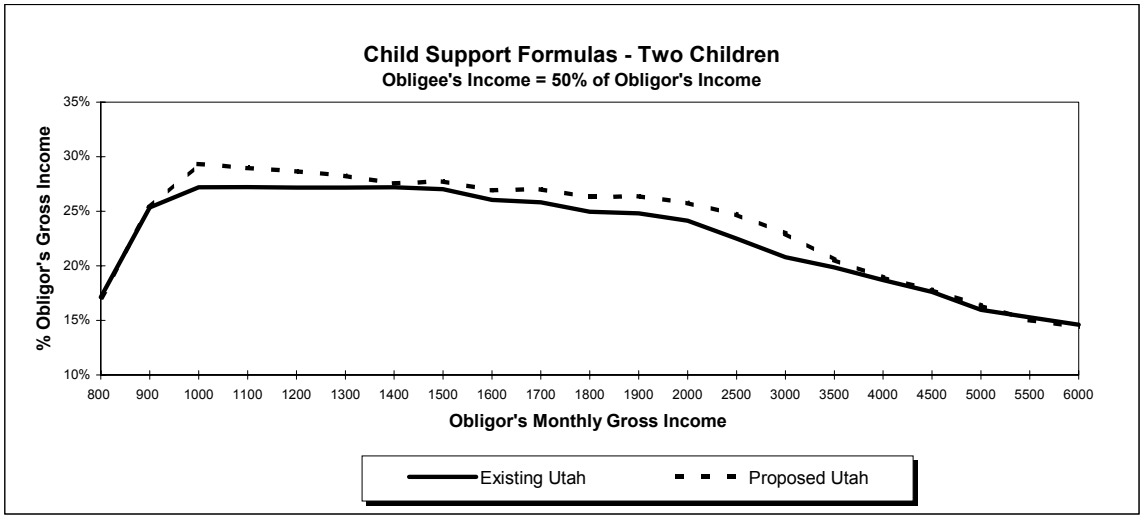
In comparing obligations in Exhibit 12 to Exhibit 10; that is, the situation when the obligee has income to that of when the obligee does not have income, obligations are less when the obligee has income as long as the low-income table is not applied. For example, the support obligation as a proportion of obligor income under the proposed Schedule if obligor income is $1,300 per month is 27 percent when the obligee has income ($650 per month, which is 50 percent of obligor's income) and 30 percent when the obligee has no income (see Exhibit 10). This occurs because the obligee shares in the financial responsibility of the child because the obligee now has income.

Exhibit 13: Obligee Income = Obligor Income

In this scenario, we assume that the obligee and obligor have the same level of income. So, if obligor income is $3,000 per month gross, the obligee also has $3,000 per month in gross income. Exhibit 13 displays many of the same trends evident in Exhibit 12; that is, the low-

income table is used at low obligor incomes, at middle incomes the proposed schedule tracks slightly higher, and at higher incomes there is a crossover where support awards under the existing schedule began to track above those of the proposed schedule. This occurs above obligor gross income of $4,500 per month ($9,000 per month in combined gross income). One final note about Exhibit 13 is that obligations are not calculated under the existing schedule once obligor gross monthly income reaches $5,500 ($11,000 combined). This is because the existing schedule only calculates support obligations for combined monthly gross incomes up to $10,100. The proposed schedule included in Exhibit 8 (Chapter III) calculates obligations up to a maximum combined gross monthly income of $20,000.

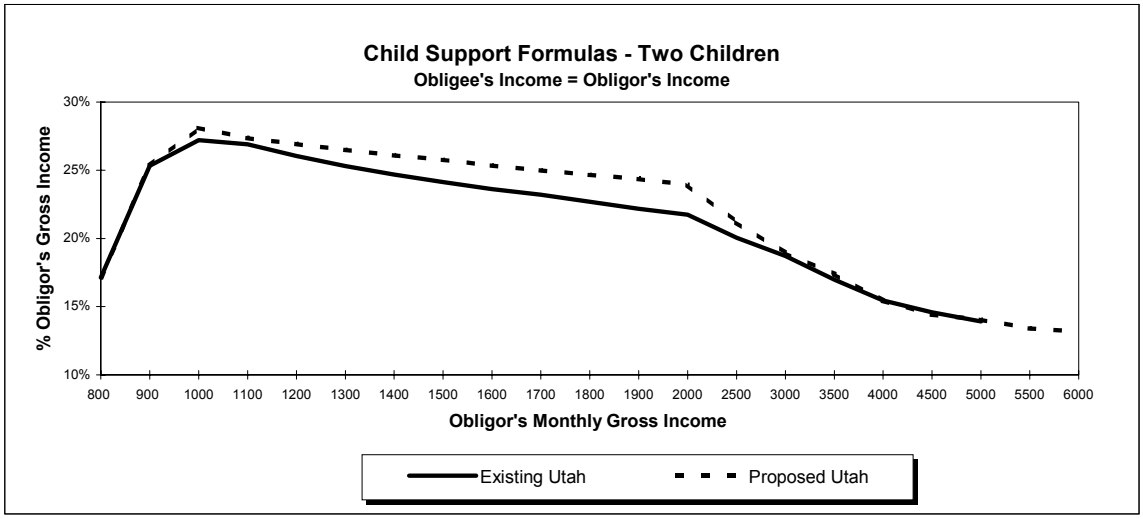
Exhibit 12



CHILD SUPPORT FORMULAS - TWO CHILDREN Obligee's Income = 50% of Obligor's Income					
Support Due ($$ per month)			% of Obligor's Gross Income		
Obligor's Gross Monthly Income	Existing Utah	Proposed Utah	Obligor's Gross Monthly Income	Existing Utah	Proposed Utah
800	137	137	800	17%	17%
900	228	228	900	25%	25%
1000	272	293	1000	27%	29%
1100	299	319	1100	27%	29%
1200	326	344	1200	27%	29%
1300	353	367	1300	27%	28%
1400	381	386	1400	27%	28%
1500	405	416	1500	27%	28%
1600	417	431	1600	26%	27%
1700	439	459	1700	26%	27%
1800	449	473	1800	25%	26%
1900	471	501	1900	25%	26%
2000	483	515	2000	24%	26%
2500	562	617	2500	22%	25%
3000	624	689	3000	21%	23%
3500	695	719	3500	20%	21%
4000	748	757	4000	19%	19%
4500	792	800	4500	18%	18%
5000	798	817	5000	16%	16%
5500	839	827	5500	15%	15%
6000	876	865	6000	15%	14%

Shaded area denotes where low-income adjustment is applied.

Exhibit 13



CHILD SUPPORT FORMULAS - TWO CHILDREN
Obligee's Income = Obligor's Income

Support Due ($$ per month)			% of Obligor's Gross Income		
Obligor's Gross Monthly Income	Existing Utah	Proposed Utah	Obligor's Gross Monthly Income	Existing Utah	Proposed Utah
800	137	137	800	17%	17%
900	228	228	900	25%	25%
1000	272	281	1000	27%	28%
1100	296	301	1100	27%	27%
1200	313	323	1200	26%	27%
1300	329	345	1300	25%	27%
1400	346	366	1400	25%	26%
1500	362	387	1500	24%	26%
1600	378	406	1600	24%	25%
1700	395	425	1700	23%	25%
1800	409	444	1800	23%	25%
1900	422	463	1900	22%	24%
2000	435	479	2000	22%	24%
2500	501	530	2500	20%	21%
3000	561	568	3000	19%	19%
3500	594	609	3500	17%	17%
4000	618	618	4000	15%	15%
4500	657	649	4500	15%	14%
5000	696	702	5000	14%	14%
5500		737	5500		13%
6000		790	6000		13%

Shaded area denotes where low-income adjustment is applied.

Case Examples Comparing Existing to Proposed Schedule

Below are three case examples (a low, middle and high income case) to compare further the levels of support under the existing and proposed Utah schedules.

Case Example 1: Low Income Case

In this example, the mother has custody of the two children and receives TANF. The father earns $1,000 gross per month, which is slightly higher than earnings from a full-time minimum wage job. The higher order amount under the proposed schedule reflects the application of new economic evidence of child-rearing costs.

Obligor Monthly Support Amount		
Monthly Gross Income	**Existing Schedule**	**Proposed Schedule**
$1,000	$272	$312

Case Example 2: Middle Income Case

The father's monthly gross income is $2,400. The mother's gross monthly income is $1,600. She has custody of the couple's two children and has work-related child care expenses of $200 per month. The parents' combined gross income is $4,000 per month. The father's share of the combined gross income is 60 percent. The basic support obligation as computed from the existing and proposed Utah Schedules is shown in the table below. As the obligor, the father's share of the basic obligation would be 60 percent of the amounts in the table. To the basic support obligation would be added the father's share of child care costs: $120 per month ($200 x .60).

Combined Gross Monthly Income = $4,000		
	Existing Schedule	**Proposed Schedule**
(1) Basic Obligation	$870	$957
(2) Child Care	$200	$200
(3) Basic Obligation and Child Care	$1,070	$1,157
(4) Father's Monthly Obligation (0.60 x row 3)	$642	$694

Case Example 3: High Income Case

Before their divorce, the parents had two children, who now live with the mother. The mother earns $5,500 per month. Her child care expenses are $300 per month. The father earns $3,500 per month gross. The parents' combined gross income is $9,000 per month. As the obligor, the father's share of the basic obligation would be 39 percent of the amounts in the table. To the basic support obligation would be added the father's share of child care costs: $135 per month ($300 x .39). The father's total monthly support obligation under the two Schedules would therefore be:

Combined Gross Monthly Income = $9,000		
	Existing Schedule	**Proposed Schedule**
(1) Basic Obligation	$1,314	$1,297
(2) Child Care	$ 300	$ 300
(3) Basic Obligation and Child Care	$1,614	$1,597
(4) Father's Monthly Obligation (0.39 x row 3)	$ 629	$ 623

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Chapter VI
Summary and Conclusions

Utah is reviewing its Base Combined Child Support Obligation Schedule. The existing Schedule is spliced together from many sources. One source dates back to the schedule Utah used in 1990. Other sources do not necessarily reflect previous estimates of child-rearing costs. This report proposes an updating of the Child Support Schedule for newly released economic evidence on child-rearing costs.

The source of the new economic evidence of child-rearing costs is rooted in the Family Support Act of 1988. It required the U.S. Department of Health and Human Services to sponsor new research on child-rearing expenditures for the explicit purpose of assisting states with their quadrennial review of their guidelines. This research was conducted by Dr. David Betson, Professor of Economics, University of Notre Dame, through a grant administered by the University of Wisconsin's Institute for Research on Poverty. Dr. Betson's research applied a variety of econometric models to data from the 1980-86 Consumer Expenditure Survey (CEX). In 2001, Dr. Betson updated his research using data from the 1996-1998 CEX. His updated findings were recently published by the California Judicial Council.

Of the methodologies used by Betson with the 1980-86 and 1996-98 CEX, it appears that the Rothbarth estimator continues to yield the most theoretically sound and plausible results. They currently represent the best available evidence on child-rearing expenditures. Consequently, the Schedule has been revised using Rothbarth parameters estimated by Betson from 1996-98 data.

Betson's Rothbarth parameters are only a starting point for the preparation of the proposed Schedule. Also reflected in the proposed Schedule are the changes in the ratio of household consumption to net income that have occurred between 1980-86 and 1996-98, the two periods in which data were collected for the older and more recent estimates of child-rearing expenditures, and changes in average consumption spending for child care and children's medical expenses between those two periods.

In summary, the proposed Schedule is based on current economic research and more recent economic data on household expenditures. The proposed Schedule also incorporates changes in federal and state tax rates, and price levels.

Taken together, these changes are designed to make Utah's child support orders more equitable and more consistent with the current economic realities of families.

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APPENDIX I:
TECHNICAL APPENDIX

Appendix I
Technical Considerations in Developing Schedule of Support Obligations

The development of a schedule of child support obligations is fairly complex in that it requires (1) the use of multiple data sources (e.g., Consumer Expenditure Surveys); (2) decisions about how to treat certain classes of expenditures (e.g., medical care); (3) intermediate calculations (e.g., how to translate expenditures on children to a proportion of net income); and (4) assumptions (e.g., how to estimate expenditures on children, computation of taxes in estimating net income). The purpose of this technical appendix is to explain the procedures used in developing the table of support proportions (i.e., expenditures on children as a proportion of household net income for various levels of income and numbers of children) and, therefore, the proposed Schedule of Basic Child Support Obligations.

PARENTAL EXPENDITURES ON CHILDREN

The effort to build a schedule of support obligations begins with decisions about how to measure parental expenditures on children. Obviously, those expenditures cannot be observed directly, primarily because many expenditures (e.g., shelter, transportation) are shared among household members. For example, in a two-adult, two-child household, what proportion of a new car's cost should be attributed to the children? Since child expenditures cannot be measured directly, an indirect method must be defined to estimate those expenditures. The common element of all the estimation methods is that they attempt to allocate expenditures to the children based on a comparison of expenditure patterns in households with and without children and which are deemed to be equally well off.

There are numerous estimation techniques available and they are described succinctly in a 1990 Lewin/ICF report to the U.S. Department of Health and Human Services. The two techniques that appear to offer the most sound theoretical bases are the Engel and Rothbarth estimators. The Engel approach estimates child expenditures based on total household expenditures on food. Economists believe child expenditure estimates using this approach represent an upper bound to those expenditures. The Rothbarth approach, on the other hand, estimates child expenditures based on the level of household expenditures on adult goods (e.g., adult clothing, alcohol, tobacco). Child expenditures using this approach are believed to represent a lower bound to expenditures. Again, the Lewin/ICF report cited above presents a clear description of the approaches and of their merits and limitations as estimators of child expenditures. The support schedule defined in this report is based on the Rothbarth approach. Specifically, it is based on recent

Rothbarth estimates developed by Dr. David Betson, Professor of Economics, University of Notre Dame using 1996-98 CEX data.

Data on Household Expenditures

The ideal database for estimating child-rearing expenditures would be one that itemized household consumption expenses by cost category and by each individual in the household. There is no existing database that provides this level of detail. Moreover, since 90 percent of household expenditures are shared, it is unlikely that such a database will ever exist, if only because it would be impossible to allocate expenditures with any level of precision to individual household members.

The database most commonly used to estimate child expenditures is the Consumer Expenditure Survey (CEX). As the aforementioned Lewin/ICF report says of the CEX, "It is by far the best available source of information for implementing the techniques for estimating expenditures on children...." (p. 3-1). The Espenshade and Rothbarth models presented in this report are based on household expenditure data reported in the CEX.

Even though the CEX may be the best database to estimate child expenditures, it has some limitations that are important to the development of a schedule of child support obligations, especially a schedule based on an income shares concept. They include:

- Only a few items in the CEX (i.e., adult clothing, alcohol, tobacco) are solely "adult" expenditures;
- It is impossible to distinguish between "necessary" child care expenses (e.g., those incurred to allow someone to work) from "discretionary" expenses;
- Medical expenses on children cannot be distinguished from expenses on adult household members; and
- The CEX likely understates total household income.

The first issue is of concern because the Rothbarth technique estimates child expenditures by examining how adult expenditures are affected by the addition of a child to the household; that is, asking how much of total expenditures is displaced (i.e., transferred from the adults to the children) when a child is added to the household. The precision of the technique would be improved if there were more items that were clearly adult expenses.

The second and third issues are of concern because the support schedule developed for Utah establishes a "basic" support obligation to which is added the parental share of

expenditures for child care and unreimbursed medical expenses. The assumptions used to deal with these limitations are discussed later in this appendix.

The CEX is much like every survey that attempts to capture income information; that is, there is likely to be underreporting or nonreporting of income. Staff at the Bureau of Labor Statistics, which administers the survey, suggest that income reported in the CEX is too low relative to expenditures. There are, however, no theoretically-based methods to adjust income for this problem and so no adjustment is applied.

Child Expenditures as a Proportion of Net Income

Using the Rothbarth estimation technique and CEX data from 1996-98, David Betson computed child expenditures for 1, 2 and 3-child households. These expenditures are related to total consumption spending in the expression EC/C, where EC = expenditures on children and C = total consumption expenditures. In order to estimate EC as a proportion of net income (NI), the relationship between NI and C must be computed. This can be done from the CEX because of the detailed itemization of expenditures.

Under the approach used to develop the income shares model, net income is computed independently using CEX data on gross income (GI) and on itemized deductions for (1) federal, state and local taxes, including personal property taxes; (2) social security (FICA) taxes; and (3) union dues, which are considered to be mandatory employment expenses. Thus,

$$NI = GI - taxes - FICA - union\ dues$$

In relation to consumption, net income is greater by the amount of spending that is not related to consumption. This includes, for example, spending on contributions, savings, personal insurance and pensions. Included in the category of savings are principal payments on a home mortgage (interest payments are counted as household consumption) and changes in net worth (i.e., net change in assets - net change in liabilities).

For low income households, consumption expenditures may exceed the net income figure derived by subtracting taxes and other items from gross income. Thus, consumption as a proportion of net income (C/NI) exceeds 100 percent. In these instances, the C/NI ratio is set at 1.0. For example, in Betson's calculations, consumption expenditures exceeded net income for the lowest five income ranges (i.e., all households with annual net incomes below $35,000 per year in June 2001 dollars). This outcome may be partially related to reported difficulties of measuring income in the CEX as discussed above. As shown in Table I-1 below, the measured ratio of consumption expenditures to net income ranged

from 2.6 for households with annual net incomes less than $15,000 to 0.579 for households with annual net incomes above $125,000.

Total consumption expenditures are related to net income by the expression C/NI. Expenditures on children are related to consumption by the expression EC/C. Multiplying the two expressions provides a ratio of child expenditures to net income (EC/NI).

$$EC/C \times C/NI = EC/NI$$

Table I-1

NET INCOME AND CONSUMPTION AT SELECTED NET INCOME INTERVALS

Net Income Interval (2001 $)	Income Midpoint (1997$)	Number of Observations	Consumption Spending (C) (1997)	C/NI
Less than $14,999	$7,415	178	$12,042	2.646
$15,000 - $19,999	$10,381	161	$14,669	1.541
$20,000 - $24,999	$13,348	173	$15,136	1.441
$25,000 - $29,999	$16,314	199	$17,162	1.182
$30,000 - $34,999	$19,280	213	$19,280	1.058
$35,000 - $39,999	$22,246	215	$21,067	0.999
$40,000 - $44,999	$25,212	222	$22,716	0.942
$45,000 - $49,999	$28,178	205	$23,867	0.902
$50,000 - $59,999	$36,627	419	$27,113	0.862
$60,000 - $69,999	$38,560	374	$31,002	0.754
$70,000 - $79,999	$44,492	280	$34,526	0.749
$80,000 - $99,999	$52,664	360	$38,871	0.704
$100,000 - $124,999	$66,738	213	$46,716	0.647
$125,000+	$88,984	109	$55,793	0.579

Treatment of Selected Factors

Specific questions have been raised in other states that have incorporated the Rothbarth-Betson estimates about the treatment of various types of expenditures. Specifically, there have been questions about adjustments for (1) teenage clothing; (2) child care; (3) medical expenses; (4) durable goods, particularly housing; and (5) savings.

Teenage Clothing

Clothing expenditures in the CEX for children beyond the age of 15 years are classified with other adult clothing expenditures. Therefore, it is necessary to estimate expenditures for 16-18 year old children based on clothing expenditure data for other children. The Rothbarth clothing cost estimates for teenagers get smaller as the child ages and actually are negative for 16-18 year old children. To correct for this anomaly, Betson assumed that the costs for children ages 13-18 years were the same as the costs for a 12 year old child.

Child Care

The current Utah support schedule and the Rothbarth version of the model presented in this report exclude the costs of child care. Instead, in the child support calculation, the actual costs are prorated between the parents based on their relative proportions of net income and added to the basic support obligation. There are several reasons for this approach:

- They represent a large variable expenditure and are not incurred by all households; usually only in households with a working custodial parent and one or more young children.

- Where child care costs occur, they generally represent a large proportion of total child expenditures, particularly in households with children under 6 years of age.

- Treating child care costs separately maximizes the custodial parent's marginal benefits of working. If not treated separately, the economic benefits of working are reduced substantially. One of the principles incorporated into the Income Shares model is that the method of computing a child support obligation should not be a deterrent to participation in the work force.

Since the CEX itemizes child care expenditures, an adjustment can be made directly to EC/C. For example, Table I-3 at the end of this appendix shows that for two-child households in the $30,000-$34,999 income range, EC/C = 36.36 percent. Child care (CC) as a proportion of consumption for that same income range is 1.48 percent (.74 percent x 2 children). For this income range, a revised EC/C which excludes child care costs is:

$$\text{Revised EC/C} = 36.36 - 1.48 = 34.88 \text{ percent}$$

Medical Expenses

Like expenses for child care, the current Utah support schedule and the Rothbarth version of the model presented in this report exclude the child's share of costs for some medical expenses, specifically including the costs of health insurance premiums and

extraordinary, or unreimbursed medical expenses. There are two principal reasons these costs are excluded from the model:

- Federal regulations (45 CFR ∋306.51) require that the obligor carry health insurance that covers the child if available through the employer at a reasonable cost.

- Unreimbursed medical expenses (i.e., those not covered by or that exceed insurance reimbursement) are highly variable across households and can constitute a large proportion of expenditures on a child. Orthodontia, psychiatric therapy, asthma treatments, and extended physical therapy may be among the expenses not covered.

Deciding what proportion of unreimbursed medical expenses might be considered extraordinary is difficult. We have elected to assume that some unreimbursed medical expenses (e.g., non-prescription medications, well visits to doctors) should be considered routine and not extraordinary. For the purposes of estimating support proportions, extraordinary medical expenses are defined as the amount of expenditures that exceed $250 per family member. This amount, deflated to 1997 dollars, was subtracted from the reported costs of unreimbursed medical expenses in computing the proportion of medical expenses that should be considered extraordinary.

While the CEX itemizes unreimbursed medical expenses and health insurance premium costs, it does not allocate expenses to individual household members. Thus, a method must be developed for excluding those expenditures from EC/C. There are two steps in this process. First, the child's share of those medical expenses (M) must be determined. That calculation assumes that the child's share is the same as his/her share of all household expenditures (EC/C). Thus, for a two-child household in the $30,000-$34,999 net annual income range, the child's share of these expenses would be 36.36 percent (i.e., EC/C for two children) of 2.47 percent (i.e., medical expenses as a proportion of consumption for a household in that income range). The children's share of medical expenses is therefore 0.90 percent of consumption expenditures. This proportion is subtracted from EC/C to arrive at an adjusted EC/C.

$$\text{Revised EC/C} = 36.36 - 0.90 = 35.46 \text{ percent}$$

Durable Goods

The largest durable goods expenditures are for housing and transportation. Housing costs are treated in the following manner:

- For housing that is owned or being purchased: only taxes and interest payments are counted as expenditures. Payments of principal are counted as savings.

- For housing that is rented: all rental costs are counted as consumption expenditures.

The purchase price of an automobile is not counted as an expenditure, however the interest payments made on an automobile loan are counted. This approach may underestimate total expenditures, particularly in the situation where the automobile is purchased for cash. The ideal approach to counting such a purchase would be to include as consumption the rental value of the automobile, not the net purchase price. The rental value, however, cannot be defined by the data.

With regard to other durable goods (e.g., television, toaster oven), their purchase prices are counted as consumption expenditures. The interest payments on consumer debt associated with those purchases are also counted as expenditures, since there is no way to link interest payments to individual purchases. Therefore, there is some double counting of expenditures for these durable goods items.

Savings

Savings are not counted as consumption expenditures. Rather, they are counted as residual expenditures; that is, part of all non-consumption spending which is the difference between net income and consumption. Income specifically itemized as savings and retirement contributions fall into this residual category. Also, as noted above, the category includes principal payments on home mortgages and the purchase price of automobiles. Since savings are a residual and therefore not calculated independently, there is no implicit savings rate that is applied to the calculation of expenditures on children as a proportion of net income.

Effect of Adjustments on Proportional Expenditures

Table I-4 at the end of this appendix illustrates for two children how adjustments for child care expenditures and medical expenses (health insurance and unreimbursed medical costs) are factored into the computation of a proportion that relates expenditures on children to net income. The table uses a two-child household as an example, but the same procedure was applied to one and three-child households using the information presented in Table I-3. Thus, for two-child households in $30,000-$34,999 annual income range, child expenditures were estimated at 36.36 percent of consumption expenditures (EC/C). Child care (CC/C =1.48 percent of household consumption expenditures) and medical expenses attributable to the child (M/C = 0.90 percent of household consumption expenditures) were subtracted from EC/C. This new amount (33.98 percent) was multiplied by the ratio of household consumption to net income (C/NI = 1.00) of that net income range. The resulting figureXEC*/NI = 33.98 percentX relates child expenditures to net income for the $30,000-$34,999 net annual income range.

Adjustments for the Number of Children

Betson's estimates of child expenditures for one, two, and three-child households are based on actual household income and expenditure data for 3,121 two-parent families with at least one child under 18 years of age. He did not compute proportions for households with greater numbers of children because of the small sample sizes in the database. Betson computed his proportions for one, two and three-child households in the following manner:

- Take the midpoint of the annual net income ranges expressed in June 2001 dollars and deflate the amount to 1997 dollars by the Consumer Price Index. The top interval uses the average net income ($125,000 in 2001 dollars) of households in that interval rather than the midpoint.

- Multiply the net income midpoint by the average ratio of consumption expenditures to net income. For income ranges where the ratio exceeded 1.0, expenditures were assumed to equal net income.

- Take the level of annual expenditures and determine what proportion is spent on one, two and three children. Using his Rothbarth estimates, Betson computed the average percentage spent over all the years the children were with their parents. That is, for one child he computed the average over 18 years. For two and three-child households, he assumed that the children differed in age by two years. Thus, for two-child households, he computed the average over a 16-year period when both children were in the household. Similarly, for three-child households, he computed the average over 14 years.

Adjustments to these data were necessary to extend the support proportions for one, two, and three children to four, five, and six-child households. The equivalency scale recommended by the Panel on Poverty and Family Assistance, a panel assembled by the National Research Council to review measures poverty is used.[1] The recommended formula is:[2]

$$\text{equivalency scale value} = (\text{Number of adults} + 0.7 \times \text{number of children})^{0.7}$$

Using this formula, we arrive at the following equivalency scales: 2.69 for three children; 3.00 for four children; 3.30 for five children; and, 3.59 for six children. In turn, these are converted to multipliers. For example, the multiplier for four children is 1.115 (3.00

[1] Constance F. Citro and Robert T. Michael, Editors. *Measuring Poverty: A New Approach*, National Academy Press, Washington, D.C. (1995).

[2] The formula actually states that the value in parentheses should be raised to a power of 0.65 to 0.75. We use 0.70, which is the midpoint of the suggested range.

divided by 2.69). Based on this method, we also develop multipliers for five and six children. They are displayed in Table I-2.

The multipliers were used as constants for all income ranges. The decreasing size of the multiplier as the number of children increases reflects two phenomena: (1) economies of scale as more children are added to the household (e.g., sharing of household items); and (2) reallocation of expenditures. The reallocation occurs as adults reduce their share of expenditures to provide for more children and as each child's share of expenditures is reduced to accommodate the needs of additional children. That is, as there are more people to share the economic pie, the share for each family member must decrease.

Table I-2
EXTENDING THE ROTHBARTH SUPPORT PROPORTIONS TO FOUR, FIVE AND SIX-CHILD HOUSEHOLDS

Number of Children	Rothbarth Multipliers
4	1.115 x 3 child proportion
5	1.100 x 4 child proportion
6	1.088 x 5 child proportion

TABLE OF SUPPORT PROPORTIONS

The result of the computations and adjustments discussed above is a table of support proportions that relates child expenditures in one to six-child households to various levels of net income. These relationships are displayed in Table I-5 at the end of this appendix.

Adjusting Income Brackets

The data Betson used for his computations were from the time period 1996 through 1998. The database included both nominal and constant dollar amounts, with the base period being June 1997. In order to develop a table of support proportions aligned to 2001 income ranges, Betson used a Consumer Price Index (CPI-U) inflator and applied it to the 1997 incomes on the database.

Computing Marginal Proportions

The table of support proportions shown in Table I-5 links the proportion of net income spent on one to six children to different annual net income ranges. The proportions, however, are meant to apply only at the midpoints of each income range. In order to

obtain a smooth transition in support obligations between income ranges, marginal proportions were computed. This adjustment eliminates notches in support obligations that would otherwise be created as parents move from one income range to another.

For example, assume we have two, two-child households, one at the $30,000-$34,999 net annual range and the second at the next highest range ($35,000-$39,999). The proportion of net income spent on the two children in the lower income household is estimated to be 33.98 percent. The comparable proportion in the higher income household is estimated to be 33.02 percent. If actual income in the first household were $34,900 per year, the total support obligation would be $11,859 annually ($34,900 x .3398). If actual income in the second household were $35,000 per year, the total annual support obligation would be $11,557 per year ($35,000 x .3302); $302 less per year than the support obligation in the lower income household. The use of marginal proportions between the midpoints of income ranges eliminates this effect and creates a smooth increase in the total support obligation as household income increases.

The marginal proportions between income midpoints are established by computing the support obligation at the two midpoints and dividing the difference in the support obligation amounts by the income difference between the two midpoints. For example, the marginal proportion between the midpoints of the above income ranges, $32,500 and $37,500 net income for two-child households, would be computed in the following manner:

	Annual Net Income Ranges	
Income midpoints	$32,500	$37,500
Midpoint difference	$5,000	
Support proportion	33.98%	33.02%
Support obligation	$11,044	$12,383
Obligation difference	$1,339	
Marginal proportion	26.8%	

Using the example above of one two-child household with $34,900 and another with $35,000 of annual net income, support obligations using the marginal proportion approach results in a annual support obligation for the lower income household of $11,687 ($974 per child per month) compared to $11,714 for the higher income household ($976 per child per month).

Translating Gross to Net Income

Since the table of support proportions is defined in terms of net income, it can be applied regardless of how tax structures change. To use the table to develop a schedule of support obligations, however, requires that the tax structure be defined so that net income can be calculated. It would, of course, be possible to discard the support schedule and use the table of support proportions to compute a support obligation for each individual household. This approach would be able to accommodate the unique tax situation of each household. Yet, it would also involve complexities in terms of the time required to gather all the relevant information and the staff to administer the process.

The support schedule defined in this report represents a general approach to computing support obligations that can be applied quickly and easily. As with other general approaches, however, it has limitations, the greatest being that it requires assumptions about how to measure gross income and how to estimate net income from a given gross income.

Measuring Gross Income

The assumptions made about gross income are that it is all taxable and that it is taxable at the same rate. That is, all income is treated as if it is earned income subject to federal and state withholding and FICA taxes. Tax rates prevailing in 2002 were used to convert gross income to net.

The following sources and assumptions were used to estimate taxes for a given gross income. The percentage tax schedule used by employers to withhold income tax and FICA was the basis for calculating withholding.

- Using the employer schedule, taxes are computed assuming (1) all income is earned by the obligor (i.e., the tax rates for a single person are used); and (2) two withholding allowances, based on instructions in the employer tax guide. (The use of two withholding allowances simulates the effect of one standard deduction and one exemption allowed when filing personal income tax returns). Income tax and FICA rates defined in the 2002 employer schedule were used to estimate total taxes on a given gross income.

- State income taxes are computed also using the employer schedule. The Utah Withholding Tax Guide (effective January 2002) is used to compute taxes on a given gross income.

- Beginning in calendar year 1994, the Earned Income Tax Credit is available to single wage earners. The advanced credit applies only to low income wage earners with qualifying children, and thus is not available to noncustodial parents.

Impact of Assumptions on Net Income

If anything, the generalized approach to computing net income from gross income underestimates total household net income. The reason is that accounting for the income of two parents and/or additional exemptions for children reduces total income taxes and thus increases net income. The result is that total support obligations using the table of support proportions are usually higher when an attempt is made to accommodate the actual tax situation of individual households.

Table I-3
PARENTAL EXPENDITURES ON CHILDREN

Net Income Ranges	Consumption as % of net Income	Expenditures on Children as a % of Total Consumption Expenditures (Rothbarth Parameters)			Child Care $ as a % of Consumption (per child)	Medical $ as a % of Consumption
		One Child	Two Children	Three Children		
Less than $15,000	264.6%	26.80%	38.20%	44.70%	.24%	2.45%
$15,000 - $19,999	154.1%	26.72%	38.02%	44.47%	.58%	1.50%
$20,000 - $24,999	144.1%	26.44%	37.41%	43.67%	.67%	2.26%
$25,000 - $29,999	118.2%	26.16%	36.83%	42.90%	.80%	2.76%
$30,000 - $34,999	105.8%	25.88%	36.36%	42.25%	.74%	2.47%
$35,000 - $39,999	99.9%	25.60%	35.90%	41.60%	.80%	3.46%
$40,000 - $44,999	94.2%	25.50%	35.66%	41.26%	1.31%	2.77%
$45,000 - $49,999	90.2%	25.40%	35.39%	40.89%	1.40%	2.98%
$50,000 - $59,999	86.2%	25.23%	34.97%	40.38%	1.49%	3.39%
$60,000 - $69,999	75.4%	25.15%	34.83%	40.22%	1.74%	2.59%
$70,000 - $79,999	74.9%	24.80%	34.30%	39.50%	1.64%	3.06%
$80,000 - $99,999	70.4%	24.55%	34.81%	38.77%	1.69%	2.61%
$100,000 - $124,999	64.7%	24.18%	33.11%	37.79%	1.47%	3.11%
$125,000+	57.9%	23.63%	32.05%	36.37%	1.71%	2.73%

Table I-4
CHILD EXPENDITURES AS A PROPORTION OF NET INCOME
Based on Betson/Rothbarth Estimates

Net Income Range	EC/C (2 children)	CC/C	M/C	C/NI	EC*/NI
Less than $15,000	38.20%	0.48%	0.94%	>1.0	36.78%
$15,000 - $19,999	38.02%	1.16%	0.57%	>1.0	36.29%
$20,000 - $24,999	37.41%	1.34%	0.85%	>1.0	35.22%
$25,000 - $29,999	36.83%	1.60%	1.02%	>1.0	34.21%
$30,000 - $34,999	36.36%	1.48%	0.90%	>1.0	33.98%
$35,000 - $39,999	35.90%	1.60%	1.24%	.999	33.02%
$40,000 - $44,999	35.66%	2.62%	0.99%	.942	30.20%
$45,000 - $49,999	35.39%	2.80%	1.05%	.902	28.44%
$50,000 - $59,999	34.97%	2.98%	1.19%	.862	26.55%
$60,000 - $69,999	34.83%	3.48%	0.90%	.754	22.96%
$70,000 - $79,999	34.30%	3.28%	1.05%	.749	22.45%
$80,000 - $99,999	33.81%	3.37%	0.88%	.704	20.81%
$100,000 - $124,999	33.11%	2.94%	1.03%	.647	18.85%
$125,000+	32.05%	3.42%	0.87%	.579	16.07%

EC/C = Expenditures on children as a proportion of consumption expenditures
CC/C = Child care expenditures as a proportion of consumption expenditures
M/C = Medical expenditures as a proportion of consumption expenditures
C/NI = Consumption expenditures as a function of net income
EC*/NI = Adjusted expenditures on children as a proportion of net income
EC*/NI = (EC/C - CC/C - M/C) x C/NI

Table I-5
TABLE OF SUPPORT PROPORTIONS
Rothbarth Parameters

Net Income Ranges	Number of Children					
	One	Two	Three	Four	Five	Six
Less than $15,000	.2590	.3678	.4288	.4782	.5260	.5723
$15,000 - $19,999	.2574	.3629	.4206	.4690	.5159	.5613
$20,000 - $24,999	.2517	.3522	.4067	.4535	.4989	.5428
$25,000 - $29,999	.2464	.3421	.3932	.4384	.4822	.5246
$30,000 - $34,999	.2450	.3398	.3899	.4347	.4782	.5202
$35,000 - $39,999	.2389	.3302	.3772	.4206	.4627	.5034
$40,000 - $44,999	.2212	.3020	.3409	.3801	.4181	.4549
$45,000 - $49,999	.2097	.2844	.3200	.3567	.3924	.4270
$50,000 - $59,999	.1973	.2655	.2977	.3320	.3652	.3973
$60,000 - $69,999	.1716	.2296	.2560	.2855	.3140	.3417
$70,000 - $79,999	.1678	.2245	.2500	.2787	.3066	.3335
$80,000 - $99,999	.1565	.2081	.2302	.2567	.2824	.3072
$100,000 - $124,999	.1421	.1885	.2084	.2323	.2556	.2780
$125,000+	.1232	.1607	.1751	.1953	.2148	.2337

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APPENDIX II:
PROPOSED SCHEDULE USING 2001 BETSON-ENGEL ESTIMATES

Utah
2001 Betson-Engel Estimates

COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
701 - 725	184	266	310	345	380	413
726 - 750	189	274	319	356	391	426
751 - 775	195	282	328	366	403	438
776 - 800	200	290	337	376	414	450
801 - 825	206	298	346	386	425	462
826 - 850	211	305	355	396	436	474
851 - 875	216	313	364	406	447	486
876 - 900	222	321	373	416	458	498
901 - 925	227	329	382	426	469	510
926 - 950	233	337	391	436	480	522
951 - 975	238	344	400	446	491	534
976 - 1,000	243	352	409	456	502	546
1,001 - 1,050	251	364	423	471	518	564
1,051 - 1,100	262	379	441	491	540	588
1,101 - 1,150	273	395	459	511	563	612
1,151 - 1,200	284	410	477	531	585	636
1,201 - 1,250	295	426	494	551	606	660
1,251 - 1,300	305	440	511	570	627	682
1,301 - 1,350	315	455	528	589	648	704
1,351 - 1,400	325	469	545	607	668	727
1,401 - 1,450	335	484	562	626	689	749
1,451 - 1,500	345	498	578	645	709	772
1,501 - 1,550	355	513	595	664	730	794
1,551 - 1,600	365	527	612	682	751	817
1,601 - 1,650	375	542	629	701	771	839
1,651 - 1,700	385	556	646	720	792	861
1,701 - 1,750	395	571	617	739	812	884
1,751 - 1,800	406	586	650	757	833	906
1,801 - 1,850	416	600	682	776	854	929
1,851 - 1,900	426	614	713	795	874	951
1,901 - 1,950	435	629	730	814	895	974
1,951 - 2,000	445	643	747	832	916	996
2,001 - 2,100	460	664	772	861	947	1030
2,101 - 2,200	480	693	806	898	988	1075
2,201 - 2,300	500	721	839	936	1030	1120
2,301 - 2,400	519	750	873	974	1071	1165
2,401 - 2,500	539	778	907	1011	1112	1210

Utah
2001 Betson-Engel Estimates

COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
2,501 - 2,600	559	807	941	1049	1154	1255
2,601 - 2,700	579	835	974	1086	1195	1300
2,701 - 2,800	598	864	1008	1124	1236	1345
2,801 - 2,900	618	892	1042	1161	1278	1390
2,901 - 3,000	638	920	1075	1199	1319	1435
3,001 - 3,100	655	945	1105	1232	1355	1474
3,101 - 3,200	672	970	1134	1264	1390	1513
3,201 - 3,300	689	994	1163	1296	1426	1551
3,301 - 3,400	706	1019	1191	1328	1461	1590
3,401 - 3,500	723	1043	1220	1361	1497	1628
3,501 - 3,600	740	1068	1249	1393	1532	1667
3,601 - 3,700	757	1093	1278	1425	1568	1705
3,701 - 3,800	773	1117	1307	1457	1603	1744
3,801 - 3,900	790	1142	1336	1489	1638	1783
3,901 - 4,000	807	1166	1365	1522	1674	1821
4,001 - 4,100	824	1191	1394	1554	1709	1860
4,101 - 4,200	836	1207	1411	1574	1731	1883
4,201 - 4,300	845	1220	1426	1590	1749	1903
4,301 - 4,400	855	1233	1441	1607	1768	1923
4,401 - 4,500	865	1247	1456	1624	1786	1943
4,501 - 4,600	875	1260	1471	1640	1804	1963
4,601 - 4,700	885	1274	1486	1657	1823	1983
4,701 - 4,800	895	1287	1501	1674	1841	2003
4,801 - 4,900	905	1301	1516	1690	1859	2023
4,901 - 5,000	915	1314	1531	1707	1878	2043
5,001 - 5,100	925	1328	1546	1723	1896	2063
5,101 - 5,200	934	1341	1560	1740	1914	2082
5,201 - 5,300	942	1353	1574	1755	1930	2100
5,301 - 5,400	951	1365	1587	1770	1947	2118
5,401 - 5,500	959	1377	1601	1785	1964	2136
5,501 - 5,600	967	1389	1615	1800	1980	2155
5,601 - 5,700	975	1401	1628	1815	1997	2173
5,701 - 5,800	984	1413	1642	1830	2013	2191
5,801 - 5,900	992	1425	1655	1846	2030	2209
5,901 - 6,000	1001	1438	1670	1863	2049	2229
6,001 - 6,100	1010	1451	1685	1879	2067	2249
6,101 - 6,200	1019	1464	1700	1895	2085	2268

Utah
2001 Betson-Engel Estimates

COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
6,201 - 6,300	1029	1477	1715	1912	2103	2288
6,301 - 6,400	1038	1490	1729	1928	2121	2308
6,401 - 6,500	1047	1503	1744	1945	2139	2327
6,501 - 6,600	1056	1516	1759	1961	2157	2347
6,601 - 6,700	1065	1529	1773	1977	2175	2367
6,701 - 6,800	1074	1542	1788	1994	2193	2386
6,801 - 6,900	1083	1554	1803	2010	2211	2406
6,901 - 7,000	1092	1567	1818	2027	2229	2425
7,001 - 7,100	1095	1571	1822	2031	2234	2431
7,101 - 7,200	1098	1574	1825	2035	2238	2435
7,201 - 7,300	1100	1578	1828	2038	2242	2440
7,301 - 7,400	1103	1581	1831	2042	2246	2444
7,401 - 7,500	1105	1584	1835	2046	2250	2448
7,501 - 7,600	1108	1587	1838	2049	2254	2453
7,601 - 7,700	1110	1591	1841	2053	2258	2457
7,701 - 7,800	1113	1594	1845	2057	2262	2461
7,801 - 7,900	1115	1597	1848	2060	2266	2466
7,901 - 8,000	1118	1600	1851	2064	2270	2470
8,001 - 8,100	1120	1603	1854	2068	2274	2475
8,101 - 8,200	1123	1607	1858	2071	2278	2479
8,201 - 8,300	1125	1610	1861	2075	2282	2483
8,301 - 8,400	1128	1613	1864	2079	2287	2488
8,401 - 8,500	1131	1617	1868	2083	2291	2492
8,501 - 8,600	1142	1633	1887	2104	2314	2518
8,601 - 8,700	1153	1649	1906	2125	2338	2544
8,701 - 8,800	1164	1665	1925	2147	2361	2569
8,801 - 8,900	1176	1681	1944	2168	2385	2595
8,901 - 9,000	1187	1698	1964	2189	2408	2620
9,001 - 9,100	1198	1714	1983	2211	2432	2646
9,101 - 9,200	1209	1730	2002	2232	2455	2671
9,201 - 9,300	1221	1746	2021	2254	2479	2697
9,301 - 9,400	1232	1762	2040	2275	2502	2723
9,401 - 9,500	1243	1779	2059	2296	2526	2748
9,501 - 9,600	1254	1795	2079	2318	2549	2774
9,601 - 9,700	1266	1811	2098	2339	2573	2799
9,701 - 9,800	1277	1827	2117	2360	2596	2825
9,801 - 9,900	1288	1843	2136	2382	2620	2851

Utah
2001 Betson-Engel Estimates

COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
9,901 - 10,000	1299	1859	2155	2402	2643	2875
10,001 - 10,100	1307	1870	2168	2417	2658	2892
10,101 - 10,200	1314	1881	2180	2431	2674	2909
10,201 - 10,300	1322	1893	2193	2445	2690	2927
10,301 - 10,400	1330	1904	2206	2460	2706	2944
10,401 - 10,500	1337	1915	2219	2474	2721	2961
10,501 - 10,600	1345	1926	2232	2488	2737	2978
10,601 - 10,700	1353	1937	2244	2502	2753	2995
10,701 - 10,800	1360	1948	2257	2517	2768	3012
10,801 - 10,900	1368	1959	2270	2531	2784	3029
10,901 - 11,000	1376	1971	2283	2545	2800	3046
11,001 - 11,100	1383	1982	2296	2560	2815	3063
11,101 - 11,200	1391	1993	2308	2574	2831	3080
11,201 - 11,300	1399	2004	2321	2588	2847	3097
11,301 - 11,400	1406	2015	2334	2602	2863	3115
11,401 - 11,500	1414	2026	2347	2617	2878	3132
11,501 - 11,600	1422	2037	2360	2631	2894	3149
11,601 - 11,700	1429	2048	2372	2645	2910	3166
11,701 - 11,800	1476	2116	2451	2733	3006	3270
11,801 - 11,900	1483	2127	2464	2747	3022	3288
11,901 - 12,000	1491	2138	2477	2762	3038	3305
12,001 - 12,100	1498	2149	2490	2776	3054	3323
12,101 - 12,200	1505	2160	2503	2791	3070	3340
12,201 - 12,300	1513	2171	2516	2805	3086	3357
12,301 - 12,400	1520	2182	2529	2820	3102	3375
12,401 - 12,500	1527	2193	2542	2834	3118	3392
12,501 - 12,600	1534	2203	2554	2847	3132	3408
12,601 - 12,700	1541	2213	2566	2861	3147	3424
12,701 - 12,800	1548	2223	2578	2874	3162	3440
12,801 - 12,900	1555	2233	2590	2888	3176	3456
12,901 - 13,000	1562	2243	2602	2901	3191	3472
13,001 - 13,100	1568	2253	2614	2914	3206	3488
13,101 - 13,200	1575	2264	2626	2928	3221	3504
13,201 - 13,300	1582	2274	2638	2941	3235	3520
13,301 - 13,400	1589	2284	2650	2955	3250	3536
13,401 - 13,500	1596	2294	2662	2968	3265	3552
13,501 - 13,600	1602	2304	2674	2981	3280	3568

Utah
2001 Betson-Engel Estimates

COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
13,601 - 13,700	1609	2314	2686	2995	3294	3584
13,701 - 13,800	1616	2324	2698	3008	3309	3600
13,801 - 13,900	1623	2334	2710	3022	3324	3616
13,901 - 14,000	1630	2344	2722	3035	3339	3632
14,001 - 14,100	1637	2354	2734	3048	3353	3648
14,101 - 14,200	1643	2365	2746	3062	3368	3664
14,201 - 14,300	1650	2375	2758	3075	3383	3680
14,301 - 14,400	1657	2385	2770	3089	3397	3696
14,401 - 14,500	1664	2395	2782	3102	3412	3713
14,501 - 14,600	1671	2405	2794	3115	3427	3729
14,601 - 14,700	1678	2415	2806	3129	3442	3745
14,701 - 14,800	1684	2425	2818	3142	3456	3761
14,801 - 14,900	1691	2435	2830	3156	3471	3777
14,901 - 15,000	1698	2444	2841	3168	3484	3791
15,001 - 15,100	1704	2453	2851	3179	3497	3804
15,101 - 15,200	1710	2462	2861	3190	3509	3817
15,201 - 15,300	1716	2470	2871	3201	3521	3831
15,301 - 15,400	1722	2479	2881	3212	3533	3844
15,401 - 15,500	1728	2488	2891	3223	3545	3857
15,501 - 15,600	1734	2496	2900	3234	3557	3870
15,601 - 15,700	1740	2505	2910	3245	3570	3884
15,701 - 15,800	1747	2514	2920	3256	3582	3897
15,801 - 15,900	1753	2522	2930	3267	3594	3910
15,901 - 16,000	1759	2531	2940	3278	3606	3923
16,001 - 16,100	1765	2540	2950	3289	3618	3937
16,101 - 16,200	1771	2548	2960	3300	3630	3950
16,201 - 16,300	1777	2557	2970	3311	3643	3963
16,301 - 16,400	1783	2566	2980	3322	3655	3976
16,401 - 16,500	1789	2574	2990	3334	3667	3990
16,501 - 16,600	1796	2583	3000	3345	3679	4003
16,601 - 16,700	1802	2592	3010	3356	3691	4016
16,701 - 16,800	1808	2600	3019	3367	3703	4029
16,801 - 16,900	1814	2609	3029	3378	3716	4043
16,901 - 17,000	1820	2618	3039	3389	3728	4056
17,001 - 17,100	1826	2626	3049	3400	3740	4069
17,101 - 17,200	1832	2635	3059	3411	3752	4082
17,201 - 17,300	1839	2643	3069	3422	3764	4096

Utah
2001 Betson-Engel Estimates

COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
17,301 - 17,400	1845	2652	3079	3433	3776	4109
17,401 - 17,500	1851	2661	3089	3444	3789	4122
17,501 - 17,600	1857	2669	3099	3455	3801	4135
17,601 - 17,700	1863	2678	3109	3466	3813	4148
17,701 - 17,800	1869	2687	3119	3477	3825	4162
17,801 - 17,900	1875	2695	3129	3488	3837	4175
17,901 - 18,000	1881	2704	3139	3499	3849	4188
18,001 - 18,100	1888	2713	3148	3511	3862	4201
18,101 - 18,200	1894	2721	3158	3522	3874	4215
18,201 - 18,300	1900	2730	3168	3533	3886	4228
18,301 - 18,400	1906	2739	3178	3544	3898	4241
18,401 - 18,500	1912	2747	3188	3555	3910	4254
18,501 - 18,600	1918	2756	3198	3566	3922	4268
18,601 - 18,700	1924	2765	3208	3577	3935	4281
18,701 - 18,800	1930	2773	3218	3588	3947	4294
18,801 - 18,900	1937	2782	3228	3599	3959	4307
18,901 - 19,000	1943	2791	3238	3610	3971	4321
19,001 - 19,100	1949	2799	3248	3621	3983	4334
19,101 - 19,200	1955	2808	3258	3632	3995	4347
19,201 - 19,300	1961	2817	3268	3643	4008	4360
19,301 - 19,400	1967	2825	3277	3654	4020	4374
19,401 - 19,500	1973	2834	3287	3665	4032	4387
19,501 - 19,600	1979	2843	3297	3676	4044	4400
19,601 - 19,700	1986	2851	3307	3688	4056	4413
19,701 - 19,800	1992	2860	3317	3699	4068	4427
19,801 - 19,900	1998	2868	3327	3710	4081	4440
19,901 - 20,000	2004	2877	3337	3721	4093	4453

APPENDIX III:
COMPARISON OF EXISTING UTAH SCHEDULE AND PROPOSED BETSON-ROTHBARTH AND BETSON-ENGEL SCHEDULES

Utah

Comparison of Existing and Proposed Schedules

(There are 3 proposed Schedules. Each reflects different estimates of child-rearing costs: (a) Betson-Rothbarth Estimates; (b) Based on the average of the Betson-Rothbarth and Betson-Engel Estimates; and (c) Betson-Engel Estimates.

COMBINED ADJUSTED GROSS INCOME	One Child				Two Children				Three Children			
	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel
701 - 725	106	167	175	184	197	237	251	266	205	276	293	310
726 - 750	110	172	181	189	204	244	259	274	212	284	302	319
751 - 775	113	177	186	195	211	251	266	282	219	292	310	328
776 - 800	117	181	191	200	218	257	274	290	226	300	318	337
801 - 825	121	186	196	206	224	264	281	298	243	308	327	346
826 - 850	124	191	201	211	231	271	288	305	253	315	335	355
851 - 875	128	196	206	216	238	278	295	313	263	323	344	364
876 - 900	132	201	211	222	245	285	303	321	274	331	352	373
901 - 925	135	206	216	227	251	291	310	329	284	339	361	382
926 - 950	139	211	222	233	258	298	317	337	294	347	369	391
951 - 975	143	215	227	238	265	305	325	344	305	355	377	400
976 - 1,000	146	220	232	243	272	312	332	352	315	363	386	409
1,001 - 1,050	154	228	240	251	285	322	343	364	335	374	398	423
1,051 - 1,100	161	237	250	262	299	336	357	379	356	390	415	441
1,101 - 1,150	168	247	260	273	313	349	372	395	377	406	432	459
1,151 - 1,200	176	257	270	284	326	363	387	410	387	421	449	477
1,201 - 1,250	183	266	280	295	340	376	401	426	403	437	466	494
1,251 - 1,300	190	275	290	305	353	389	415	440	418	452	481	511
1,301 - 1,350	198	284	300	315	367	402	428	455	433	466	497	528
1,351 - 1,400	205	294	309	325	381	414	442	469	448	481	513	545
1,401 - 1,450	212	303	319	335	394	427	456	484	463	496	529	562
1,451 - 1,500	220	312	328	345	408	440	469	498	478	510	544	578
1,501 - 1,550	227	321	338	355	421	453	483	513	493	525	560	595
1,551 - 1,600	234	330	348	365	435	465	496	527	509	540	576	612
1,601 - 1,650	242	339	357	375	449	478	510	542	524	554	592	629
1,651 - 1,700	249	348	367	385	462	491	524	556	539	569	607	646
1,701 - 1,750	256	357	376	395	476	504	537	571	554	584	617	617
1,751 - 1,800	264	366	386	406	489	516	551	586	569	598	639	650
1,801 - 1,850	271	375	395	416	503	529	565	600	584	613	655	682
1,851 - 1,900	278	383	404	426	517	540	577	614	597	626	669	713
1,901 - 1,950	286	392	414	435	530	551	590	629	610	639	684	730
1,951 - 2,000	293	400	423	445	544	562	603	643	622	651	699	747
2,001 - 2,100	308	412	436	460	571	579	622	664	643	670	721	772
2,101 - 2,200	319	429	454	480	592	602	647	693	666	696	751	806
2,201 - 2,300	328	445	472	500	608	624	673	721	687	721	780	839
2,301 - 2,400	336	461	490	519	625	646	698	750	708	746	810	873
2,401 - 2,500	345	478	509	539	641	668	724	778	725	771	839	907
2,501 - 2,600	354	493	527	559	658	689	749	807	746	795	869	941
2,601 - 2,700	362	509	545	579	674	710	774	835	767	818	898	974

Utah

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COMBINED ADJUSTED GROSS INCOME	One Child				Two Children				Three Children			
	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel
2,701 - 2,800	371	525	563	598	691	731	800	864	788	842	928	1008
2,801 - 2,900	380	541	581	618	707	752	825	892	809	865	957	1042
2,901 - 3,000	388	556	599	638	724	773	851	920	830	889	987	1075
3,001 - 3,100	397	570	615	655	740	792	873	945	851	910	1012	1105
3,101 - 3,200	406	584	630	672	756	811	894	970	871	932	1037	1134
3,201 - 3,300	414	598	645	689	773	831	915	994	893	954	1061	1163
3,301 - 3,400	423	612	660	706	789	850	936	1019	914	976	1085	1191
3,401 - 3,500	431	626	676	723	804	869	957	1043	934	998	1109	1220
3,501 - 3,600	438	640	691	740	817	888	977	1068	953	1019	1132	1249
3,601 - 3,700	444	654	707	757	830	908	997	1093	973	1041	1155	1278
3,701 - 3,800	451	667	722	773	843	926	1017	1117	992	1062	1178	1307
3,801 - 3,900	458	679	738	790	856	941	1037	1142	1012	1079	1201	1336
3,901 - 4,000	465	691	753	807	870	957	1058	1166	1031	1096	1224	1365
4,001 - 4,100	472	703	768	824	883	973	1078	1191	1050	1114	1247	1394
4,101 - 4,200	479	714	784	836	896	989	1098	1207	1069	1131	1270	1411
4,201 - 4,300	486	726	799	845	909	1004	1118	1220	1088	1149	1293	1426
4,301 - 4,400	493	738	815	855	923	1020	1139	1233	1107	1166	1316	1441
4,401 - 4,500	499	748	828	865	936	1033	1155	1247	1131	1180	1335	1456
4,501 - 4,600	506	753	832	875	949	1039	1163	1260	1150	1184	1342	1471
4,601 - 4,700	513	758	837	885	962	1044	1170	1274	1169	1188	1349	1486
4,701 - 4,800	520	764	841	895	975	1049	1177	1287	1188	1192	1356	1501
4,801 - 4,900	527	769	845	905	989	1054	1184	1301	1207	1196	1363	1516
4,901 - 5,000	534	774	850	915	1002	1060	1191	1314	1226	1200	1370	1531
5,001 - 5,100	541	779	854	925	1015	1065	1198	1328	1245	1204	1377	1546
5,101 - 5,200	547	785	859	934	1028	1071	1206	1341	1264	1209	1385	1560
5,201 - 5,300	554	791	867	942	1042	1079	1216	1353	1282	1217	1396	1574
5,301 - 5,400	561	798	874	951	1055	1087	1226	1365	1300	1226	1407	1587
5,401 - 5,500	568	804	882	959	1068	1095	1237	1377	1317	1234	1418	1601
5,501 - 5,600	575	811	890	967	1081	1103	1247	1389	1335	1242	1429	1615
5,601 - 5,700	582	817	897	975	1093	1111	1257	1401	1351	1251	1441	1628
5,701 - 5,800	586	824	905	984	1103	1119	1267	1413	1367	1259	1452	1642
5,801 - 5,900	591	831	912	992	1112	1127	1277	1425	1383	1267	1463	1655
5,901 - 6,000	596	837	920	1001	1122	1135	1288	1438	1398	1276	1475	1670
6,001 - 6,100	601	844	928	1010	1131	1143	1298	1451	1414	1285	1487	1685
6,101 - 6,200	605	851	936	1019	1141	1151	1309	1464	1430	1294	1498	1700
6,201 - 6,300	610	857	944	1029	1150	1160	1319	1477	1445	1303	1510	1715
6,301 - 6,400	615	864	951	1038	1159	1168	1330	1490	1461	1311	1521	1729
6,401 - 6,500	620	871	959	1047	1169	1176	1340	1503	1480	1320	1533	1744
6,501 - 6,600	624	877	967	1056	1178	1184	1350	1516	1495	1329	1544	1759

Utah

Comparison of Existing and Proposed Schedules

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COMBINED ADJUSTED GROSS INCOME	One Child				Two Children				Three Children			
	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel
6,601 - 6,700	629	884	975	1065	1188	1192	1361	1529	1511	1338	1556	1773
6,701 - 6,800	629	890	982	1074	1188	1200	1371	1542	1511	1347	1568	1788
6,801 - 6,900	673	897	990	1083	1188	1208	1382	1554	1511	1355	1579	1803
6,901 - 7,000	680	904	998	1092	1188	1217	1392	1567	1511	1364	1591	1818
7,001 - 7,100	687	906	1000	1095	1188	1219	1395	1571	1511	1366	1594	1822
7,101 - 7,200	694	907	1003	1098	1188	1220	1397	1574	1511	1368	1596	1825
7,201 - 7,300	701	909	1005	1100	1188	1222	1400	1578	1520	1369	1599	1828
7,301 - 7,400	706	911	1007	1103	1189	1224	1402	1581	1531	1371	1601	1831
7,401 - 7,500	710	913	1009	1105	1197	1226	1405	1584	1541	1372	1603	1835
7,501 - 7,600	715	914	1011	1108	1205	1228	1407	1587	1551	1374	1606	1838
7,601 - 7,700	719	916	1013	1110	1213	1229	1410	1591	1562	1375	1608	1841
7,701 - 7,800	723	918	1015	1113	1220	1231	1412	1594	1572	1376	1611	1845
7,801 - 7,900	728	919	1017	1115	1228	1233	1415	1597	1582	1378	1613	1848
7,901 - 8,000	732	921	1019	1118	1236	1235	1417	1600	1592	1379	1615	1851
8,001 - 8,100	737	923	1022	1120	1244	1236	1420	1603	1603	1381	1618	1854
8,101 - 8,200	741	924	1024	1123	1252	1238	1422	1607	1613	1382	1620	1858
8,201 - 8,300	746	926	1026	1125	1259	1240	1425	1610	1623	1384	1622	1861
8,301 - 8,400	750	928	1028	1128	1267	1242	1427	1613	1633	1385	1625	1864
8,401 - 8,500	755	930	1030	1131	1275	1244	1430	1617	1644	1387	1627	1868
8,501 - 8,600	759	938	1040	1142	1283	1254	1444	1633	1654	1399	1643	1887
8,601 - 8,700	763	946	1049	1153	1291	1265	1457	1649	1664	1411	1658	1906
8,701 - 8,800	768	954	1059	1164	1298	1276	1470	1665	1675	1422	1674	1925
8,801 - 8,900	772	962	1069	1176	1306	1286	1484	1681	1685	1434	1689	1944
8,901 - 9,000	777	970	1078	1187	1314	1297	1497	1698	1695	1446	1705	1964
9,001 - 9,100	781	978	1088	1198	1322	1308	1511	1714	1705	1458	1720	1983
9,101 - 9,200	786	986	1097	1209	1330	1319	1524	1730	1716	1469	1736	2002
9,201 - 9,300	790	994	1107	1221	1337	1329	1538	1746	1726	1481	1751	2021
9,301 - 9,400	795	1001	1117	1232	1345	1340	1551	1762	1736	1493	1767	2040
9,401 - 9,500	799	1009	1126	1243	1353	1351	1565	1779	1747	1505	1782	2059
9,501 - 9,600	803	1017	1136	1254	1361	1361	1578	1795	1757	1516	1797	2079
9,601 - 9,700	808	1025	1146	1266	1369	1372	1591	1811	1767	1528	1813	2098
9,701 - 9,800	812	1033	1155	1277	1376	1383	1605	1827	1777	1540	1828	2117
9,801 - 9,900	817	1041	1165	1288	1384	1393	1618	1843	1788	1552	1844	2136
9,901 - 10,000	821	1049	1174	1299	1392	1404	1631	1859	1798	1563	1859	2155
10,001 - 10,100	826	1055	1181	1307	1400	1411	1641	1870	1808	1570	1869	2168
10,101 - 10,200		1060	1187	1314		1418	1650	1881		1578	1879	2180
10,201 - 10,300		1066	1194	1322		1425	1659	1893		1585	1889	2193
10,301 - 10,400		1071	1201	1330		1432	1668	1904		1592	1899	2206
10,401 - 10,500		1077	1207	1337		1439	1677	1915		1600	1909	2219

Utah

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COMBINED ADJUSTED GROSS INCOME	One Child				Two Children				Three Children			
	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel
10,501 - 10,600		1083	1214	1345		1446	1686	1926		1607	1919	2232
10,601 - 10,700		1088	1220	1353		1453	1695	1937		1614	1929	2244
10,701 - 10,800		1094	1227	1360		1460	1704	1948		1622	1939	2257
10,801 - 10,900		1099	1234	1368		1467	1713	1959		1629	1950	2270
10,901 - 11,000		1105	1240	1376		1474	1722	1971		1636	1960	2283
11,001 - 11,100		1111	1247	1383		1481	1731	1982		1644	1970	2296
11,101 - 11,200		1116	1254	1391		1488	1741	1993		1651	1980	2308
11,201 - 11,300		1122	1260	1399		1495	1750	2004		1659	1990	2321
11,301 - 11,400		1127	1267	1406		1502	1759	2015		1666	2000	2334
11,401 - 11,500		1133	1273	1414		1509	1768	2026		1673	2010	2347
11,501 - 11,600		1138	1280	1422		1516	1777	2037		1681	2020	2360
11,601 - 11,700		1144	1287	1429		1523	1786	2048		1688	2030	2372
11,701 - 11,800		1178	1327	1476		1566	1841	2116		1733	2092	2451
11,801 - 11,900		1183	1333	1483		1573	1850	2127		1740	2102	2464
11,901 - 12,000		1188	1339	1491		1580	1859	2138		1748	2112	2477
12,001 - 12,100		1193	1346	1498		1587	1868	2149		1755	2123	2490
12,101 - 12,200		1199	1352	1505		1594	1877	2160		1763	2133	2503
12,201 - 12,300		1204	1358	1513		1601	1886	2171		1770	2143	2516
12,301 - 12,400		1209	1365	1520		1607	1895	2182		1778	2154	2529
12,401 - 12,500		1214	1371	1527		1614	1903	2193		1785	2163	2542
12,501 - 12,600		1219	1377	1534		1620	1912	2203		1792	2173	2554
12,601 - 12,700		1224	1383	1541		1627	1920	2213		1799	2182	2566
12,701 - 12,800		1229	1388	1548		1633	1928	2223		1806	2192	2578
12,801 - 12,900		1234	1394	1555		1639	1936	2233		1813	2201	2590
12,901 - 13,000		1238	1400	1562		1645	1944	2243		1820	2211	2602
13,001 - 13,100		1243	1406	1568		1652	1953	2253		1827	2220	2614
13,101 - 13,200		1248	1412	1575		1658	1961	2264		1833	2230	2626
13,201 - 13,300		1253	1417	1582		1664	1969	2274		1840	2239	2638
13,301 - 13,400		1258	1423	1589		1671	1977	2284		1847	2249	2650
13,401 - 13,500		1262	1429	1596		1677	1985	2294		1854	2258	2662
13,501 - 13,600		1267	1435	1602		1683	1994	2304		1861	2267	2674
13,601 - 13,700		1272	1441	1609		1690	2002	2314		1868	2277	2686
13,701 - 13,800		1277	1447	1616		1696	2010	2324		1875	2286	2698
13,801 - 13,900		1282	1452	1623		1702	2018	2334		1882	2296	2710
13,901 - 14,000		1287	1458	1630		1708	2026	2344		1889	2305	2722
14,001 - 14,100		1291	1464	1637		1715	2035	2354		1895	2315	2734
14,101 - 14,200		1296	1470	1643		1721	2043	2365		1902	2324	2746
14,201 - 14,300		1301	1476	1650		1727	2051	2375		1909	2334	2758
14,301 - 14,400		1306	1481	1657		1734	2059	2385		1916	2343	2770
14,401 - 14,500		1311	1487	1664		1740	2067	2395		1923	2353	2782
14,501 - 14,600		1315	1493	1671		1746	2076	2405		1930	2362	2794
14,601 - 14,700		1320	1499	1678		1752	2084	2415		1937	2371	2806
14,701 - 14,800		1325	1505	1684		1759	2092	2425		1944	2381	2818
14,801 - 14,900		1330	1511	1691		1765	2100	2435		1951	2390	2830
14,901 - 15,000		1334	1516	1698		1770	2107	2444		1956	2399	2841
15,001 - 15,100		1338	1521	1704		1775	2114	2453		1961	2406	2851

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COMBINED ADJUSTED GROSS INCOME	One Child				Two Children				Three Children			
	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel
15,101 - 15,200		1342	1526	1710		1780	2121	2462		1966	2413	2861
15,201 - 15,300		1346	1531	1716		1785	2127	2470		1970	2420	2871
15,301 - 15,400		1350	1536	1722		1789	2134	2479		1975	2428	2881
15,401 - 15,500		1354	1541	1728		1794	2141	2488		1980	2435	2891
15,501 - 15,600		1358	1546	1734		1799	2148	2496		1984	2442	2900
15,601 - 15,700		1362	1551	1740		1803	2154	2505		1989	2450	2910
15,701 - 15,800		1366	1556	1747		1808	2161	2514		1994	2457	2920
15,801 - 15,900		1370	1562	1753		1813	2168	2522		1998	2464	2930
15,901 - 16,000		1374	1567	1759		1818	2174	2531		2003	2472	2940
16,001 - 16,100		1378	1572	1765		1822	2181	2540		2008	2479	2950
16,101 - 16,200		1382	1577	1771		1827	2188	2548		2012	2486	2960
16,201 - 16,300		1386	1582	1777		1832	2194	2557		2017	2493	2970
16,301 - 16,400		1390	1587	1783		1836	2201	2566		2022	2501	2980
16,401 - 16,500		1394	1592	1789		1841	2208	2574		2026	2508	2990
16,501 - 16,600		1398	1597	1796		1846	2214	2583		2031	2515	3000
16,601 - 16,700		1402	1602	1802		1851	2221	2592		2036	2523	3010
16,701 - 16,800		1406	1607	1808		1855	2228	2600		2040	2530	3019
16,801 - 16,900		1410	1612	1814		1860	2234	2609		2045	2537	3029
16,901 - 17,000		1414	1617	1820		1865	2241	2618		2050	2545	3039
17,001 - 17,100		1418	1622	1826		1869	2248	2626		2054	2552	3049
17,101 - 17,200		1422	1627	1832		1874	2254	2635		2059	2559	3059
17,201 - 17,300		1426	1632	1839		1879	2261	2643		2064	2566	3069
17,301 - 17,400		1430	1638	1845		1884	2268	2652		2068	2574	3079
17,401 - 17,500		1434	1643	1851		1888	2275	2661		2073	2581	3089
17,501 - 17,600		1438	1648	1857		1893	2281	2669		2078	2588	3099
17,601 - 17,700		1442	1653	1863		1898	2288	2678		2082	2596	3109
17,701 - 17,800		1446	1658	1869		1902	2295	2687		2087	2603	3119
17,801 - 17,900		1450	1663	1875		1907	2301	2695		2092	2610	3129
17,901 - 18,000		1454	1668	1881		1912	2308	2704		2096	2618	3139
18,001 - 18,100		1458	1673	1888		1917	2315	2713		2101	2625	3148
18,101 - 18,200		1462	1678	1894		1921	2321	2721		2106	2632	3158
18,201 - 18,300		1466	1683	1900		1926	2328	2730		2110	2639	3168
18,301 - 18,400		1471	1688	1906		1931	2335	2739		2115	2647	3178
18,401 - 18,500		1475	1693	1912		1935	2341	2747		2120	2654	3188
18,501 - 18,600		1479	1698	1918		1940	2348	2756		2125	2661	3198
18,601 - 18,700		1483	1703	1924		1945	2355	2765		2129	2669	3208
18,701 - 18,800		1487	1708	1930		1950	2361	2773		2134	2676	3218
18,801 - 18,900		1491	1714	1937		1954	2368	2782		2139	2683	3228
18,901 - 19,000		1495	1719	1943		1959	2375	2791		2143	2690	3238
19,001 - 19,100		1499	1724	1949		1964	2381	2799		2148	2698	3248
19,101 - 19,200		1503	1729	1955		1968	2388	2808		2153	2705	3258
19,201 - 19,300		1507	1734	1961		1973	2395	2817		2157	2712	3268
19,301 - 19,400		1511	1739	1967		1978	2402	2825		2162	2720	3277
19,401 - 19,500		1515	1744	1973		1983	2408	2834		2167	2727	3287
19,501 - 19,600		1519	1749	1979		1987	2415	2843		2171	2734	3297
19,601 - 19,700		1523	1754	1986		1992	2422	2851		2176	2742	3307

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COMBINED ADJUSTED GROSS INCOME	One Child				Two Children				Three Children			
	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel
19,701 - 19,800		1527	1759	1992		1997	2428	2860		2181	2749	3317
19,801 - 19,900		1531	1764	1998		2001	2435	2868		2185	2756	3327
19,901 - 20,000		1535	1769	2004		2006	2442	2877		2190	2763	3337

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COMBINED ADJUSTED GROSS INCOME	Four Children				Five Children				Six Children			
	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel
701 - 725	212	307	324	345	214	338	351	380	216	368	375	413
726 - 750	220	317	333	356	221	348	361	391	223	379	387	426
751 - 775	227	325	343	366	229	358	371	403	231	389	397	438
776 - 800	234	334	352	376	236	368	381	414	238	400	408	450
801 - 825	261	343	361	386	263	377	392	425	265	410	419	462
826 - 850	275	352	370	396	277	387	402	436	279	421	430	474
851 - 875	289	360	380	406	291	396	412	447	294	431	441	486
876 - 900	303	369	389	416	305	406	422	458	308	442	451	498
901 - 925	316	378	398	426	319	416	432	469	322	452	462	510
926 - 950	330	387	408	436	333	425	442	480	336	463	473	522
951 - 975	344	395	417	446	347	435	452	491	350	473	484	534
976 - 1,000	358	404	426	456	361	445	462	502	364	484	495	546
1,001 - 1,050	385	417	440	471	389	459	477	518	393	500	511	564
1,051 - 1,100	413	435	459	491	417	478	498	540	421	521	532	588
1,101 - 1,150	441	452	478	511	444	498	518	563	449	541	554	612
1,151 - 1,200	449	470	496	531	454	517	538	585	460	562	576	636
1,201 - 1,250	465	487	515	551	475	536	558	606	484	583	597	660
1,251 - 1,300	482	504	532	570	496	554	577	627	508	603	617	682
1,301 - 1,350	499	520	549	589	516	572	595	648	532	622	637	704
1,351 - 1,400	515	536	567	607	537	590	614	668	556	642	657	727
1,401 - 1,450	532	553	584	626	558	608	633	689	580	661	678	749
1,451 - 1,500	549	569	602	645	579	626	652	709	605	681	698	772
1,501 - 1,550	565	585	619	664	600	644	671	730	629	701	718	794
1,551 - 1,600	582	602	636	682	620	662	690	751	653	720	738	817
1,601 - 1,650	599	618	654	701	641	680	709	771	677	740	758	839
1,651 - 1,700	615	635	671	720	662	698	727	792	701	759	778	861
1,701 - 1,750	632	651	689	739	683	716	746	812	725	779	799	884
1,751 - 1,800	649	667	706	757	704	734	765	833	749	799	819	906
1,801 - 1,850	664	684	723	776	723	752	784	854	771	818	839	929
1,851 - 1,900	677	698	740	795	736	768	802	874	786	835	858	951
1,901 - 1,950	690	712	756	814	750	783	819	895	800	852	877	974
1,951 - 2,000	700	726	772	832	752	799	837	916	813	869	896	996
2,001 - 2,100	716	747	797	861	779	822	864	947	833	894	924	1030
2,101 - 2,200	741	776	829	898	807	853	899	988	862	928	962	1075
2,201 - 2,300	766	804	862	936	835	884	935	1030	891	962	1000	1120
2,301 - 2,400	791	832	895	974	862	915	970	1071	921	996	1038	1165
2,401 - 2,500	809	860	927	1011	882	946	1005	1112	942	1029	1076	1210
2,501 - 2,600	834	886	960	1049	909	975	1041	1154	972	1060	1113	1255
2,601 - 2,700	859	912	993	1086	937	1003	1076	1195	1001	1092	1151	1300

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COMBINED ADJUSTED GROSS INCOME	Four Children				Five Children				Six Children			
	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel
2,701 - 2,800	885	938	1025	1124	964	1032	1111	1236	1031	1123	1189	1345
2,801 - 2,900	910	965	1058	1161	992	1061	1146	1278	1060	1155	1227	1390
2,901 - 3,000	936	991	1090	1199	1020	1090	1182	1319	1090	1186	1264	1435
3,001 - 3,100	962	1015	1118	1232	1048	1116	1212	1355	1120	1214	1297	1474
3,101 - 3,200	987	1039	1145	1264	1076	1143	1242	1390	1149	1244	1328	1513
3,201 - 3,300	1013	1063	1172	1296	1103	1170	1271	1426	1179	1273	1360	1551
3,301 - 3,400	1039	1088	1199	1328	1131	1197	1300	1461	1208	1302	1391	1590
3,401 - 3,500	1064	1112	1225	1361	1159	1224	1328	1497	1238	1331	1421	1628
3,501 - 3,600	1090	1137	1251	1393	1187	1250	1356	1532	1268	1360	1450	1667
3,601 - 3,700	1116	1161	1276	1425	1215	1277	1383	1568	1297	1390	1480	1705
3,701 - 3,800	1141	1184	1301	1457	1243	1302	1411	1603	1327	1417	1509	1744
3,801 - 3,900	1167	1203	1327	1489	1270	1323	1438	1638	1356	1440	1539	1783
3,901 - 4,000	1192	1223	1352	1522	1297	1345	1466	1674	1386	1463	1568	1821
4,001 - 4,100	1217	1242	1378	1554	1325	1366	1493	1709	1415	1486	1598	1860
4,101 - 4,200	1242	1261	1403	1574	1352	1387	1521	1731	1444	1509	1627	1883
4,201 - 4,300	1267	1281	1429	1590	1379	1409	1549	1749	1474	1533	1657	1903
4,301 - 4,400	1292	1300	1454	1607	1407	1430	1576	1768	1503	1556	1686	1923
4,401 - 4,500	1326	1316	1475	1624	1443	1447	1599	1786	1541	1574	1711	1943
4,501 - 4,600	1350	1320	1483	1640	1470	1452	1607	1804	1570	1580	1720	1963
4,601 - 4,700	1375	1325	1490	1657	1498	1457	1616	1823	1600	1585	1729	1983
4,701 - 4,800	1400	1329	1498	1674	1525	1462	1624	1841	1629	1591	1738	2003
4,801 - 4,900	1425	1334	1506	1690	1552	1467	1632	1859	1658	1596	1747	2023
4,901 - 5,000	1450	1338	1514	1707	1580	1472	1641	1878	1687	1601	1756	2043
5,001 - 5,100	1475	1343	1521	1723	1607	1477	1649	1896	1717	1607	1765	2063
5,101 - 5,200	1500	1348	1530	1740	1634	1483	1659	1914	1746	1613	1775	2082
5,201 - 5,300	1522	1357	1542	1755	1658	1493	1672	1930	1772	1624	1789	2100
5,301 - 5,400	1544	1366	1555	1770	1682	1503	1685	1947	1797	1635	1803	2118
5,401 - 5,500	1566	1376	1567	1785	1706	1513	1699	1964	1823	1647	1818	2136
5,501 - 5,600	1588	1385	1579	1800	1730	1524	1712	1980	1848	1658	1832	2155
5,601 - 5,700	1610	1394	1592	1815	1754	1534	1726	1997	1874	1669	1846	2173
5,701 - 5,800	1632	1404	1604	1830	1778	1544	1739	2013	1899	1680	1861	2191
5,801 - 5,900	1653	1413	1617	1846	1802	1554	1752	2030	1925	1691	1875	2209
5,901 - 6,000	1675	1423	1630	1863	1826	1565	1767	2049	1950	1703	1890	2229
6,001 - 6,100	1697	1433	1643	1879	1850	1576	1781	2067	1976	1715	1905	2249
6,101 - 6,200	1719	1443	1655	1895	1874	1587	1794	2085	2001	1727	1920	2268
6,201 - 6,300	1740	1452	1668	1912	1897	1598	1808	2103	2026	1738	1935	2288
6,301 - 6,400	1762	1462	1681	1928	1921	1609	1822	2121	2052	1750	1950	2308
6,401 - 6,500	1791	1472	1694	1945	1951	1619	1836	2139	2084	1762	1965	2327
6,501 - 6,600	1812	1482	1707	1961	1975	1630	1850	2157	2109	1773	1979	2347

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COMBINED ADJUSTED GROSS INCOME	Four Children				Five Children				Six Children			
	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel
6,601 - 6,700	1834	1492	1719	1977	1998	1641	1864	2175	2134	1785	1994	2367
6,701 - 6,800	1834	1501	1732	1994	1998	1652	1878	2193	2134	1797	2009	2386
6,801 - 6,900	1834	1511	1745	2010	1998	1662	1892	2211	2134	1809	2024	2406
6,901 - 7,000	1834	1521	1758	2027	1998	1673	1906	2229	2134	1820	2039	2425
7,001 - 7,100	1834	1523	1761	2031	1998	1675	1909	2234	2134	1823	2043	2431
7,101 - 7,200	1834	1525	1764	2035	1998	1677	1912	2238	2134	1825	2046	2435
7,201 - 7,300	1834	1526	1766	2038	1998	1679	1915	2242	2134	1827	2049	2440
7,301 - 7,400	1834	1528	1769	2042	1998	1681	1918	2246	2134	1829	2052	2444
7,401 - 7,500	1834	1530	1772	2046	1998	1683	1921	2250	2134	1831	2055	2448
7,501 - 7,600	1834	1531	1774	2049	1998	1685	1923	2254	2134	1833	2058	2453
7,601 - 7,700	1834	1533	1777	2053	1998	1686	1926	2258	2134	1835	2061	2457
7,701 - 7,800	1834	1535	1780	2057	1998	1688	1929	2262	2134	1837	2064	2461
7,801 - 7,900	1834	1536	1782	2060	1998	1690	1932	2266	2137	1839	2067	2466
7,901 - 8,000	1834	1538	1785	2064	2000	1692	1935	2270	2150	1841	2070	2470
8,001 - 8,100	1834	1540	1788	2068	2013	1694	1938	2274	2164	1843	2073	2475
8,101 - 8,200	1841	1541	1790	2071	2026	1696	1941	2278	2178	1845	2076	2479
8,201 - 8,300	1853	1543	1793	2075	2039	1697	1943	2282	2192	1847	2079	2483
8,301 - 8,400	1864	1545	1795	2079	2052	1699	1946	2287	2206	1849	2083	2488
8,401 - 8,500	1876	1547	1798	2083	2064	1701	1949	2291	2220	1851	2086	2492
8,501 - 8,600	1887	1560	1815	2104	2077	1716	1968	2314	2234	1867	2106	2518
8,601 - 8,700	1899	1573	1832	2125	2090	1730	1986	2338	2247	1882	2125	2544
8,701 - 8,800	1911	1586	1850	2147	2103	1744	2005	2361	2261	1898	2145	2569
8,801 - 8,900	1922	1599	1867	2168	2116	1759	2023	2385	2275	1914	2165	2595
8,901 - 9,000	1934	1612	1884	2189	2129	1773	2042	2408	2289	1929	2185	2620
9,001 - 9,100	1945	1625	1901	2211	2141	1788	2060	2432	2303	1945	2205	2646
9,101 - 9,200	1957	1638	1918	2232	2154	1802	2079	2455	2317	1961	2225	2671
9,201 - 9,300	1969	1651	1935	2254	2167	1817	2097	2479	2330	1976	2244	2697
9,301 - 9,400	1980	1664	1952	2275	2180	1831	2116	2502	2344	1992	2264	2723
9,401 - 9,500	1992	1678	1969	2296	2193	1845	2135	2526	2358	2008	2284	2748
9,501 - 9,600	2003	1691	1986	2318	2206	1860	2153	2549	2372	2023	2304	2774
9,601 - 9,700	2015	1704	2003	2339	2218	1874	2172	2573	2386	2039	2324	2799
9,701 - 9,800	2027	1717	2020	2360	2231	1889	2190	2596	2400	2055	2343	2825
9,801 - 9,900	2038	1730	2037	2382	2244	1903	2209	2620	2414	2070	2363	2851
9,901 - 10,000	2050	1743	2054	2402	2257	1917	2226	2643	2427	2086	2382	2875
10,001 - 10,100	2061	1751	2065	2417	2270	1926	2239	2658	2441	2095	2395	2892
10,101 - 10,200		1759	2076	2431		1935	2251	2674		2105	2408	2909
10,201 - 10,300		1767	2087	2445		1944	2263	2690		2115	2421	2927
10,301 - 10,400		1775	2099	2460		1953	2275	2706		2125	2434	2944
10,401 - 10,500		1784	2110	2474		1962	2287	2721		2135	2447	2961

Utah

Comparison of Existing and Proposed Schedules

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COMBINED ADJUSTED GROSS INCOME	Four Children				Five Children				Six Children			
	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel
10,501 - 10,600		1792	2121	2488		1971	2299	2737		2144	2460	2978
10,601 - 10,700		1800	2132	2502		1980	2311	2753		2154	2473	2995
10,701 - 10,800		1808	2143	2517		1989	2323	2768		2164	2486	3012
10,801 - 10,900		1816	2154	2531		1998	2335	2784		2174	2499	3029
10,901 - 11,000		1825	2165	2545		2007	2347	2800		2184	2512	3046
11,001 - 11,100		1833	2176	2560		2016	2359	2815		2194	2524	3063
11,101 - 11,200		1841	2188	2574		2025	2371	2831		2203	2537	3080
11,201 - 11,300		1849	2199	2588		2034	2383	2847		2213	2550	3097
11,301 - 11,400		1857	2210	2602		2043	2396	2863		2223	2563	3115
11,401 - 11,500		1866	2221	2617		2052	2408	2878		2233	2576	3132
11,501 - 11,600		1874	2232	2631		2061	2420	2894		2243	2589	3149
11,601 - 11,700		1882	2243	2645		2070	2432	2910		2252	2602	3166
11,701 - 11,800		1932	2311	2733		2125	2506	3006		2312	2681	3270
11,801 - 11,900		1941	2323	2747		2135	2518	3022		2322	2694	3288
11,901 - 12,000		1949	2334	2762		2144	2530	3038		2332	2707	3305
12,001 - 12,100		1957	2346	2776		2153	2543	3054		2342	2721	3323
12,101 - 12,200		1966	2357	2791		2162	2555	3070		2352	2734	3340
12,201 - 12,300		1974	2368	2805		2171	2567	3086		2362	2747	3357
12,301 - 12,400		1982	2380	2820		2181	2580	3102		2373	2760	3375
12,401 - 12,500		1990	2391	2834		2190	2591	3118		2382	2773	3392
12,501 - 12,600		1998	2401	2847		2198	2603	3132		2391	2785	3408
12,601 - 12,700		2006	2412	2861		2206	2614	3147		2401	2797	3424
12,701 - 12,800		2014	2422	2874		2215	2625	3162		2410	2809	3440
12,801 - 12,900		2021	2432	2888		2223	2637	3176		2419	2821	3456
12,901 - 13,000		2029	2443	2901		2232	2648	3191		2428	2833	3472
13,001 - 13,100		2037	2453	2914		2240	2659	3206		2437	2846	3488
13,101 - 13,200		2044	2464	2928		2249	2671	3221		2447	2858	3504
13,201 - 13,300		2052	2474	2941		2257	2682	3235		2456	2870	3520
13,301 - 13,400		2060	2485	2955		2266	2693	3250		2465	2882	3536
13,401 - 13,500		2067	2495	2968		2274	2705	3265		2474	2894	3552
13,501 - 13,600		2075	2506	2981		2283	2716	3280		2483	2906	3568
13,601 - 13,700		2083	2516	2995		2291	2727	3294		2493	2918	3584
13,701 - 13,800		2090	2526	3008		2299	2739	3309		2502	2930	3600
13,801 - 13,900		2098	2537	3022		2308	2750	3324		2511	2943	3616
13,901 - 14,000		2106	2547	3035		2316	2761	3339		2520	2955	3632
14,001 - 14,100		2113	2558	3048		2325	2773	3353		2529	2967	3648
14,101 - 14,200		2121	2568	3062		2333	2784	3368		2539	2979	3664
14,201 - 14,300		2129	2579	3075		2342	2795	3383		2548	2991	3680
14,301 - 14,400		2137	2589	3089		2350	2807	3397		2557	3003	3696
14,401 - 14,500		2144	2600	3102		2359	2818	3412		2566	3015	3713
14,501 - 14,600		2152	2610	3115		2367	2829	3427		2575	3027	3729
14,601 - 14,700		2160	2620	3129		2376	2841	3442		2585	3039	3745
14,701 - 14,800		2167	2631	3142		2384	2852	3456		2594	3052	3761
14,801 - 14,900		2175	2641	3156		2392	2863	3471		2603	3064	3777
14,901 - 15,000		2181	2650	3168		2399	2873	3484		2610	3074	3791
15,001 - 15,100		2186	2658	3179		2405	2882	3497		2617	3084	3804

Utah

Comparison of Existing and Proposed Schedules

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COMBINED ADJUSTED GROSS INCOME	Four Children				Five Children				Six Children			
	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel
15,101 - 15,200		2192	2667	3190		2411	2891	3509		2623	3093	3817
15,201 - 15,300		2197	2675	3201		2417	2899	3521		2629	3102	3831
15,301 - 15,400		2202	2683	3212		2422	2908	3533		2635	3112	3844
15,401 - 15,500		2207	2691	3223		2428	2917	3545		2642	3121	3857
15,501 - 15,600		2212	2699	3234		2434	2925	3557		2648	3130	3870
15,601 - 15,700		2218	2707	3245		2439	2934	3570		2654	3140	3884
15,701 - 15,800		2223	2715	3256		2445	2943	3582		2660	3149	3897
15,801 - 15,900		2228	2723	3267		2451	2952	3594		2667	3158	3910
15,901 - 16,000		2233	2731	3278		2457	2960	3606		2673	3168	3923
16,001 - 16,100		2239	2739	3289		2462	2969	3618		2679	3177	3937
16,101 - 16,200		2244	2747	3300		2468	2978	3630		2685	3186	3950
16,201 - 16,300		2249	2755	3311		2474	2987	3643		2692	3196	3963
16,301 - 16,400		2254	2763	3322		2480	2995	3655		2698	3205	3976
16,401 - 16,500		2259	2771	3334		2485	3004	3667		2704	3214	3990
16,501 - 16,600		2265	2779	3345		2491	3013	3679		2710	3224	4003
16,601 - 16,700		2270	2788	3356		2497	3022	3691		2716	3233	4016
16,701 - 16,800		2275	2796	3367		2503	3030	3703		2723	3243	4029
16,801 - 16,900		2280	2804	3378		2508	3039	3716		2729	3252	4043
16,901 - 17,000		2285	2812	3389		2514	3048	3728		2735	3261	4056
17,001 - 17,100		2291	2820	3400		2520	3057	3740		2741	3271	4069
17,101 - 17,200		2296	2828	3411		2525	3065	3752		2748	3280	4082
17,201 - 17,300		2301	2836	3422		2531	3074	3764		2754	3289	4096
17,301 - 17,400		2306	2844	3433		2537	3083	3776		2760	3299	4109
17,401 - 17,500		2311	2852	3444		2543	3092	3789		2766	3308	4122
17,501 - 17,600		2317	2860	3455		2548	3100	3801		2773	3317	4135
17,601 - 17,700		2322	2868	3466		2554	3109	3813		2779	3327	4148
17,701 - 17,800		2327	2876	3477		2560	3118	3825		2785	3336	4162
17,801 - 17,900		2332	2884	3488		2566	3127	3837		2791	3345	4175
17,901 - 18,000		2338	2892	3499		2571	3135	3849		2798	3355	4188
18,001 - 18,100		2343	2900	3511		2577	3144	3862		2804	3364	4201
18,101 - 18,200		2348	2908	3522		2583	3153	3874		2810	3373	4215
18,201 - 18,300		2353	2917	3533		2589	3162	3886		2816	3383	4228
18,301 - 18,400		2358	2925	3544		2594	3170	3898		2823	3392	4241
18,401 - 18,500		2364	2933	3555		2600	3179	3910		2829	3402	4254
18,501 - 18,600		2369	2941	3566		2606	3188	3922		2835	3411	4268
18,601 - 18,700		2374	2949	3577		2611	3197	3935		2841	3420	4281
18,701 - 18,800		2379	2957	3588		2617	3205	3947		2847	3430	4294
18,801 - 18,900		2384	2965	3599		2623	3214	3959		2854	3439	4307
18,901 - 19,000		2390	2973	3610		2629	3223	3971		2860	3448	4321
19,001 - 19,100		2395	2981	3621		2634	3231	3983		2866	3458	4334
19,101 - 19,200		2400	2989	3632		2640	3240	3995		2872	3467	4347
19,201 - 19,300		2405	2997	3643		2646	3249	4008		2879	3476	4360
19,301 - 19,400		2411	3005	3654		2652	3258	4020		2885	3486	4374
19,401 - 19,500		2416	3013	3665		2657	3266	4032		2891	3495	4387
19,501 - 19,600		2421	3021	3676		2663	3275	4044		2897	3504	4400
19,601 - 19,700		2426	3029	3688		2669	3284	4056		2904	3514	4413

Utah

Comparison of Existing and Proposed Schedules

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COMBINED ADJUSTED GROSS INCOME	Four Children				Five Children				Six Children			
	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel	Existing Utah	Proposed Rothbarth	Proposed Roth-Eng	Proposed Engel
19,701 - 19,800		2431	3038	3699		2675	3293	4068		2910	3523	4427
19,801 - 19,900		2437	3046	3710		2680	3301	4081		2916	3533	4440
19,901 - 20,000		2442	3054	3721		2686	3310	4093		2922	3542	4453

APPENDIX IV:
GROSS TO NET INCOME
CONVERSION TABLE

Utah
2002 FEDERAL AND STATE TAXES
GROSS TO NET INCOME CONVERSION TABLE

Gross Income Range			Federal Tax	UT StateTax	FICA	Total Taxes	Net Monthly Income
650.00	-	675.00	0.00	11.91	50.68	62.59	599.91
676.00	-	700.00	0.00	13.36	52.63	66.00	622.01
701.00	-	725.00	0.00	14.78	54.54	69.32	643.68
726.00	-	750.00	1.70	16.41	56.46	74.56	663.44
751.00	-	775.00	4.20	18.03	58.37	80.60	682.40
776.00	-	800.00	6.70	19.66	60.28	86.64	701.36
801.00	-	825.00	9.20	21.28	62.19	92.67	720.33
826.00	-	850.00	11.70	22.91	64.11	98.71	739.29
851.00	-	875.00	14.20	24.53	66.02	104.75	758.25
876.00	-	900.00	16.70	26.16	67.93	110.79	777.21
901.00	-	925.00	19.20	27.78	69.84	116.82	796.18
926.00	-	950.00	21.70	29.41	71.76	122.86	815.14
951.00	-	975.00	24.20	31.03	73.67	128.90	834.10
976.00	-	1,000.00	26.70	32.66	75.58	134.94	853.06
1,001.00	-	1,050.00	30.45	35.09	78.45	143.99	881.51
1,051.00	-	1,100.00	35.45	38.34	82.28	156.07	919.43
1,101.00	-	1,150.00	40.45	41.59	86.10	168.14	957.36
1,151.00	-	1,200.00	45.45	44.84	89.93	180.22	995.28
1,201.00	-	1,250.00	51.08	48.09	93.75	192.92	1032.58
1,251.00	-	1,300.00	58.58	51.34	97.58	207.49	1068.01
1,301.00	-	1,350.00	66.08	54.59	101.40	222.07	1103.43
1,351.00	-	1,400.00	73.58	57.84	105.23	236.64	1138.86
1,401.00	-	1,450.00	81.08	61.09	109.05	251.22	1174.28
1,451.00	-	1,500.00	88.58	64.34	112.88	265.79	1209.71
1,501.00	-	1,550.00	96.08	67.59	116.70	280.37	1245.13
1,551.00	-	1,600.00	103.58	70.84	120.53	294.94	1280.56
1,601.00	-	1,650.00	111.08	74.09	124.35	309.52	1315.98
1,651.00	-	1,700.00	118.58	77.34	128.18	324.09	1351.41

Utah
2002 FEDERAL AND STATE TAXES
GROSS TO NET INCOME CONVERSION TABLE

Gross Income Range			Federal Tax	UT StateTax	FICA	Total Taxes	Net Monthly Income
1,701.00	-	1,750.00	126.08	80.59	132.00	338.67	1386.83
1,751.00	-	1,800.00	133.58	83.84	135.83	353.24	1422.26
1,801.00	-	1,850.00	141.08	87.09	139.65	367.82	1457.68
1,851.00	-	1,900.00	148.58	90.34	143.48	382.39	1493.11
1,901.00	-	1,950.00	156.08	93.59	147.30	396.97	1528.53
1,951.00	-	2,000.00	163.58	96.84	151.13	411.54	1563.96
2,001.00	-	2,100.00	174.83	101.72	156.86	433.41	1617.09
2,101.00	-	2,200.00	189.83	108.22	164.51	462.56	1687.94
2,201.00	-	2,300.00	204.83	114.72	172.16	491.71	1758.79
2,301.00	-	2,400.00	219.83	121.22	179.81	520.86	1829.64
2,401.00	-	2,500.00	234.83	127.72	187.46	550.01	1900.49
2,501.00	-	2,600.00	249.83	134.22	195.11	579.16	1971.34
2,601.00	-	2,700.00	264.83	140.72	202.76	608.31	2042.19
2,701.00	-	2,800.00	279.83	147.22	210.41	637.46	2113.04
2,801.00	-	2,900.00	294.83	153.72	218.06	666.61	2183.89
2,901.00	-	3,000.00	309.83	160.22	225.71	695.76	2254.74
3,001.00	-	3,100.00	334.37	166.72	233.36	734.45	2316.05
3,101.00	-	3,200.00	361.37	173.22	241.01	775.60	2374.90
3,201.00	-	3,300.00	388.37	179.72	248.66	816.75	2433.75
3,301.00	-	3,400.00	415.37	186.22	256.31	857.90	2492.60
3,401.00	-	3,500.00	442.37	192.72	263.96	899.05	2551.45
3,501.00	-	3,600.00	469.37	199.22	271.61	940.20	2610.30
3,601.00	-	3,700.00	496.37	205.72	279.26	981.35	2669.15
3,701.00	-	3,800.00	523.37	212.22	286.91	1022.50	2728.00
3,801.00	-	3,900.00	550.37	218.72	294.56	1063.65	2786.85
3,901.00	-	4,000.00	577.37	225.22	302.21	1104.80	2845.70
4,001.00	-	4,100.00	604.37	231.72	309.86	1145.95	2904.55
4,101.00	-	4,200.00	631.37	238.22	317.51	1187.10	2963.40

Utah
2002 FEDERAL AND STATE TAXES
GROSS TO NET INCOME CONVERSION TABLE

Gross Income Range			Federal Tax	UT StateTax	FICA	Total Taxes	Net Monthly Income
4,201.00	-	4,300.00	658.37	244.72	325.16	1228.25	3022.25
4,301.00	-	4,400.00	685.37	251.22	332.81	1269.40	3081.10
4,401.00	-	4,500.00	712.37	257.72	340.46	1310.55	3139.95
4,501.00	-	4,600.00	739.37	264.22	348.11	1351.70	3198.80
4,601.00	-	4,700.00	766.37	270.72	355.76	1392.85	3257.65
4,701.00	-	4,800.00	793.37	277.22	363.41	1434.00	3316.50
4,801.00	-	4,900.00	820.37	283.72	371.06	1475.15	3375.35
4,901.00	-	5,000.00	847.37	290.22	378.71	1516.30	3434.20
5,001.00	-	5,100.00	874.37	296.72	386.36	1557.45	3493.05
5,101.00	-	5,200.00	901.37	303.22	394.01	1598.60	3551.90
5,201.00	-	5,300.00	928.37	309.72	401.66	1639.75	3610.75
5,301.00	-	5,400.00	955.37	316.22	409.31	1680.90	3669.60
5,401.00	-	5,500.00	982.37	322.72	416.96	1722.05	3728.45
5,501.00	-	5,600.00	1009.37	329.22	424.61	1763.20	3787.30
5,601.00	-	5,700.00	1036.37	335.72	432.26	1804.35	3846.15
5,701.00	-	5,800.00	1063.37	342.22	439.91	1845.50	3905.00
5,801.00	-	5,900.00	1090.37	348.72	447.56	1886.65	3963.85
5,901.00	-	6,000.00	1118.82	355.22	455.21	1929.25	4021.25
6,001.00	-	6,100.00	1148.82	361.72	462.86	1973.40	4077.10
6,101.00	-	6,200.00	1178.82	368.22	470.51	2017.55	4132.95
6,201.00	-	6,300.00	1208.82	374.72	478.16	2061.70	4188.80
6,301.00	-	6,400.00	1238.82	381.22	485.81	2105.85	4244.65
6,401.00	-	6,500.00	1268.82	387.72	493.46	2150.00	4300.50
6,501.00	-	6,600.00	1298.82	394.22	501.11	2194.15	4356.35
6,601.00	-	6,700.00	1328.82	400.72	508.76	2238.30	4412.20
6,701.00	-	6,800.00	1358.82	407.22	516.41	2282.45	4468.05
6,801.00	-	6,900.00	1388.82	413.72	524.06	2326.60	4523.90
6,901.00	-	7,000.00	1418.82	420.22	531.71	2370.75	4579.75

Utah
2002 FEDERAL AND STATE TAXES
GROSS TO NET INCOME CONVERSION TABLE

Gross Income Range			Federal Tax	UT StateTax	FICA	Total Taxes	Net Monthly Income
7,001.00	-	7,100.00	1448.82	426.72	539.36	2414.90	4635.60
7,101.00	-	7,200.00	1478.82	433.22	547.01	2459.05	4691.45
7,201.00	-	7,300.00	1508.82	439.72	554.66	2503.20	4747.30
7,301.00	-	7,400.00	1538.82	446.22	562.31	2547.35	4803.15
7,401.00	-	7,500.00	1568.82	452.72	569.96	2591.50	4859.00
7,501.00	-	7,600.00	1598.82	459.22	577.61	2635.65	4914.85
7,601.00	-	7,700.00	1628.82	465.72	585.26	2679.80	4970.70
7,701.00	-	7,800.00	1658.82	472.22	592.91	2723.95	5026.55
7,801.00	-	7,900.00	1688.82	478.72	600.56	2768.10	5082.40
7,901.00	-	8,000.00	1718.82	485.22	608.21	2812.25	5138.25
8,001.00	-	8,100.00	1748.82	491.72	615.86	2856.40	5194.10
8,101.00	-	8,200.00	1778.82	498.22	623.51	2900.55	5249.95
8,201.00	-	8,300.00	1808.82	504.72	631.16	2944.70	5305.80
8,301.00	-	8,400.00	1838.82	511.22	638.81	2988.85	5361.65
8,401.00	-	8,500.00	1868.82	517.72	646.46	3033.00	5417.50
8,501.00	-	8,600.00	1898.82	524.22	654.11	3077.15	5473.35
8,601.00	-	8,700.00	1928.82	530.72	661.76	3121.30	5529.20
8,701.00	-	8,800.00	1958.82	537.22	669.41	3165.45	5585.05
8,801.00	-	8,900.00	1988.82	543.72	677.06	3209.60	5640.90
8,901.00	-	9,000.00	2018.82	550.22	684.71	3253.75	5696.75
9,001.00	-	9,100.00	2048.82	556.72	692.36	3297.90	5752.60
9,101.00	-	9,200.00	2078.82	563.22	700.01	3342.05	5808.45
9,201.00	-	9,300.00	2108.82	569.72	707.66	3386.20	5864.30
9,301.00	-	9,400.00	2138.82	576.22	715.31	3430.35	5920.15
9,401.00	-	9,500.00	2168.82	582.72	722.96	3474.50	5976.00
9,501.00	-	9,600.00	2198.82	589.22	730.61	3518.65	6031.85
9,601.00	-	9,700.00	2228.82	595.72	738.26	3562.80	6087.70
9,701.00	-	9,800.00	2258.82	602.22	745.91	3606.95	6143.55

Utah
2002 FEDERAL AND STATE TAXES
GROSS TO NET INCOME CONVERSION TABLE

Gross Income Range			Federal Tax	UT StateTax	FICA	Total Taxes	Net Monthly Income
9,801.00	-	9,900.00	2288.82	608.72	753.56	3651.10	6199.40
9,901.00	-	10,000.00	2318.82	615.22	761.21	3695.25	6255.25
10,001.00	-	10,100.00	2348.82	621.72	768.86	3739.40	6311.10
10,101.00	-	10,200.00	2378.82	628.22	776.51	3783.55	6366.95
10,201.00	-	10,300.00	2408.82	634.72	784.16	3827.70	6422.80
10,301.00	-	10,400.00	2438.82	641.22	791.81	3871.85	6478.65
10,401.00	-	10,500.00	2468.82	647.72	799.46	3916.00	6534.50
10,501.00	-	10,600.00	2498.82	654.22	807.11	3960.15	6590.35
10,601.00	-	10,700.00	2528.82	660.72	814.76	4004.30	6646.20
10,701.00	-	10,800.00	2558.82	667.22	822.41	4048.45	6702.05
10,801.00	-	10,900.00	2588.82	673.72	830.06	4092.60	6757.90
10,901.00	-	11,000.00	2618.82	680.22	837.71	4136.75	6813.75
11,001.00	-	11,100.00	2648.82	686.72	845.36	4180.90	6869.60
11,101.00	-	11,200.00	2678.82	693.22	853.01	4225.05	6925.45
11,201.00	-	11,300.00	2708.82	699.72	860.66	4269.20	6981.30
11,301.00	-	11,400.00	2738.82	706.22	868.31	4313.35	7037.15
11,401.00	-	11,500.00	2768.82	712.72	875.96	4357.50	7093.00
11,501.00	-	11,600.00	2798.82	719.22	883.61	4401.65	7148.85
11,601.00	-	11,700.00	2828.82	725.72	891.26	4445.80	7204.70
11,701.00	-	11,800.00	2858.82	732.22	609.03	4200.07	7550.43
11,801.00	-	11,900.00	2888.82	738.72	610.48	4238.02	7612.48
11,901.00	-	12,000.00	2918.82	745.22	611.93	4275.97	7674.53
12,001.00	-	12,100.00	2948.82	751.72	613.38	4313.92	7736.58
12,101.00	-	12,200.00	2978.82	758.22	614.83	4351.87	7798.63
12,201.00	-	12,300.00	3008.82	764.72	616.28	4389.82	7860.68
12,301.00	-	12,400.00	3038.82	771.22	617.73	4427.77	7922.73
12,401.00	-	12,500.00	3070.70	777.72	619.18	4467.59	7982.91
12,501.00	-	12,600.00	3105.70	784.22	620.63	4510.54	8039.96

Utah
2002 FEDERAL AND STATE TAXES
GROSS TO NET INCOME CONVERSION TABLE

Gross Income Range			Federal Tax	UT StateTax	FICA	Total Taxes	Net Monthly Income
12,601.00	-	12,700.00	3140.70	790.72	622.08	4553.49	8097.01
12,701.00	-	12,800.00	3175.70	797.22	623.53	4596.44	8154.06
12,801.00	-	12,900.00	3210.70	803.72	624.98	4639.39	8211.11
12,901.00	-	13,000.00	3245.70	810.22	626.43	4682.34	8268.16
13,001.00	-	13,100.00	3280.70	816.72	627.88	4725.29	8325.21
13,101.00	-	13,200.00	3315.70	823.22	629.33	4768.24	8382.26
13,201.00	-	13,300.00	3350.70	829.72	630.78	4811.19	8439.31
13,301.00	-	13,400.00	3385.70	836.22	632.23	4854.14	8496.36
13,401.00	-	13,500.00	3420.70	842.72	633.68	4897.09	8553.41
13,501.00	-	13,600.00	3455.70	849.22	635.13	4940.04	8610.46
13,601.00	-	13,700.00	3490.70	855.72	636.58	4982.99	8667.51
13,701.00	-	13,800.00	3525.70	862.22	638.03	5025.94	8724.56
13,801.00	-	13,900.00	3560.70	868.72	639.48	5068.89	8781.61
13,901.00	-	14,000.00	3595.70	875.22	640.93	5111.84	8838.66
14,001.00	-	14,100.00	3630.70	881.72	642.38	5154.79	8895.71
14,101.00	-	14,200.00	3665.70	888.22	643.83	5197.74	8952.76
14,201.00	-	14,300.00	3700.70	894.72	645.28	5240.69	9009.81
14,301.00	-	14,400.00	3735.70	901.22	646.73	5283.64	9066.86
14,401.00	-	14,500.00	3770.70	907.72	648.18	5326.59	9123.91
14,501.00	-	14,600.00	3805.70	914.22	649.63	5369.54	9180.96
14,601.00	-	14,700.00	3840.70	920.72	651.08	5412.49	9238.01
14,701.00	-	14,800.00	3875.70	927.22	652.53	5455.44	9295.06
14,801.00	-	14,900.00	3910.70	933.72	653.98	5498.39	9352.11
14,901.00	-	15,000.00	3945.70	940.22	655.43	5541.34	9409.16
15,001.00	-	15,100.00	3980.70	946.72	656.88	5584.29	9466.21
15,101.00	-	15,200.00	4015.70	953.22	658.33	5627.24	9523.26
15,201.00	-	15,300.00	4050.70	959.72	659.78	5670.19	9580.31
15,301.00	-	15,400.00	4085.70	966.22	661.23	5713.14	9637.36

Utah
2002 FEDERAL AND STATE TAXES
GROSS TO NET INCOME CONVERSION TABLE

Gross Income Range			Federal Tax	UT StateTax	FICA	Total Taxes	Net Monthly Income
15,401.00	-	15,500.00	4120.70	972.72	662.68	5756.09	9694.41
15,501.00	-	15,600.00	4155.70	979.22	664.13	5799.04	9751.46
15,601.00	-	15,700.00	4190.70	985.72	665.58	5841.99	9808.51
15,701.00	-	15,800.00	4225.70	992.22	667.03	5884.94	9865.56
15,801.00	-	15,900.00	4260.70	998.72	668.48	5927.89	9922.61
15,901.00	-	16,000.00	4295.70	1005.22	669.93	5970.84	9979.66
16,001.00	-	16,100.00	4330.70	1011.72	671.38	6013.79	10036.71
16,101.00	-	16,200.00	4365.70	1018.22	672.83	6056.74	10093.76
16,201.00	-	16,300.00	4400.70	1024.72	674.28	6099.69	10150.81
16,301.00	-	16,400.00	4435.70	1031.22	675.73	6142.64	10207.86
16,401.00	-	16,500.00	4470.70	1037.72	677.18	6185.59	10264.91
16,501.00	-	16,600.00	4505.70	1044.22	678.63	6228.54	10321.96
16,601.00	-	16,700.00	4540.70	1050.72	680.08	6271.49	10379.01
16,701.00	-	16,800.00	4575.70	1057.22	681.53	6314.44	10436.06
16,801.00	-	16,900.00	4610.70	1063.72	682.98	6357.39	10493.11
16,901.00	-	17,000.00	4645.70	1070.22	684.43	6400.34	10550.16
17,001.00	-	17,100.00	4680.70	1076.72	685.88	6443.29	10607.21
17,101.00	-	17,200.00	4715.70	1083.22	687.33	6486.24	10664.26
17,201.00	-	17,300.00	4750.70	1089.72	688.78	6529.19	10721.31
17,301.00	-	17,400.00	4785.70	1096.22	690.23	6572.14	10778.36
17,401.00	-	17,500.00	4820.70	1102.72	691.68	6615.09	10835.41
17,501.00	-	17,600.00	4855.70	1109.22	693.13	6658.04	10892.46
17,601.00	-	17,700.00	4890.70	1115.72	694.58	6700.99	10949.51
17,701.00	-	17,800.00	4925.70	1122.22	696.03	6743.94	11006.56
17,801.00	-	17,900.00	4960.70	1128.72	697.48	6786.89	11063.61
17,901.00	-	18,000.00	4995.70	1135.22	698.93	6829.84	11120.66
18,001.00	-	18,100.00	5030.70	1141.72	700.38	6872.79	11177.71
18,101.00	-	18,200.00	5065.70	1148.22	701.83	6915.74	11234.76

Utah
2002 FEDERAL AND STATE TAXES
GROSS TO NET INCOME CONVERSION TABLE

Gross Income Range			Federal Tax	UT StateTax	FICA	Total Taxes	Net Monthly Income
18,201.00	-	18,300.00	5100.70	1154.72	703.28	6958.69	11291.81
18,301.00	-	18,400.00	5135.70	1161.22	704.73	7001.64	11348.86
18,401.00	-	18,500.00	5170.70	1167.72	706.18	7044.59	11405.91
18,501.00	-	18,600.00	5205.70	1174.22	707.63	7087.54	11462.96
18,601.00	-	18,700.00	5240.70	1180.72	709.08	7130.49	11520.01
18,701.00	-	18,800.00	5275.70	1187.22	710.53	7173.44	11577.06
18,801.00	-	18,900.00	5310.70	1193.72	711.98	7216.39	11634.11
18,901.00	-	19,000.00	5345.70	1200.22	713.43	7259.34	11691.16
19,001.00	-	19,100.00	5380.70	1206.72	714.88	7302.29	11748.21
19,101.00	-	19,200.00	5415.70	1213.22	716.33	7345.24	11805.26
19,201.00	-	19,300.00	5450.70	1219.72	717.78	7388.19	11862.31
19,301.00	-	19,400.00	5485.70	1226.22	719.23	7431.14	11919.36
19,401.00	-	19,500.00	5520.70	1232.72	720.68	7474.09	11976.41
19,501.00	-	19,600.00	5555.70	1239.22	722.13	7517.04	12033.46
19,601.00	-	19,700.00	5590.70	1245.72	723.58	7559.99	12090.51
19,701.00	-	19,800.00	5625.70	1252.22	725.03	7602.94	12147.56
19,801.00	-	19,900.00	5660.70	1258.72	726.48	7645.89	12204.61
19,901.00	-	20,000.00	5695.70	1265.22	727.93	7688.84	12261.66

APPENDIX V:
ALTERNATIVE LOW-INCOME ADJUSTMENT METHODS

DISTRICT COURT: _____ COUNTY: _____, COLORADO

CASE NO. _____ Div/CtRm _____

WORKSHEET A - CHILD SUPPORT OBLIGATION: SOLE PHYSICAL CUSTODY

In re the Marriage of: and

_____ _____

Petitioner Co-petitioner/Respondent

Children	Date of Birth	Children	Date of Birth

PART I. CHILD SUPPORT ORDER	Mother	Father	Combined
1. MONTHLY GROSS INCOME	$	$	
a. Minus preexisting child support payment	-	-	
b. Minus maintenance paid	-	-	
c. Minus responsibility for other children	-	-	
d. Minus ordered post-secondary education contributions*	-	-	
2. MONTHLY ADJUSTED GROSS INCOME	$	$	$
3. PERCENTAGE SHARE OF INCOME (Each parent's income from line 2 divided by Combined Income)			100%
4. BASIC OBLIGATION (Use Line 2 combined to find amount from schedule.)			$
5. EACH PARENT=S SHARE OF THE BASIC OBLIGATION (Line 3 x Line 4 for each parent)			
PART II. LOW-INCOME ADJUSTMENT			
6. BASIC MINIMUM SUPPORT AMOUNT 1 child = $75 2 children = $150 3 children = $225 4 children = $275 5 children = $325 6 children = $350			
7. ADDITIONAL INCOME AVAILABLE FOR SUPPORT (Each parent's line 2 minus line 6. If less than $0, enter $0)	$	$	
8. ADDITIONAL MINIMUM SUPPORT (Line 7 x 0.40)	$	$	
9. TOTAL MINIMUM SUPPORT (Add line 6 and line 8)	$	$	
10. ADJUSTED BASIC OBLIGATION (Lessor of Line 5 and Line 9)	$	$	$
PART III. ADDITIONAL CHILD EXPENSES			
11. ADJUSTMENTS (Expenses paid directly by each parent) a. (1) Education related Child Care Costs [CRS 14-10-115(11)]	$	$	
a. (2) Work-Related Child Care Costs [Actual costs minus Federal Tax Credit. CRS 14-10-115(11)]	$	$	
b. Health Insurance premium costs – Children's portion only [CRS 14-10-115 (13.5)] (See back of form)	$	$	
c. Extraordinary Medical Expenses [Uninsured only. CRS 14-10-115 (13.5)]	$	$	
d. Extraordinary Expenses [Agreed to by parents or by order of the court. CRS 14-10-115(13)]	$	$	
e. Minus Extraordinary Adjustments [CRS 14-10-115(13)(b)]	$	$	
f. Total Adjustments (For each column, add 11a1, 11a2, 11b, 11c and 11d. Subtract Line 11e. Add the parent's totals together for Combined amount.)	$	$	$
12. EACH PARENT=S SHARE OF ADDITIONAL CHILD EXPENSES (Line 11f combined x line 3 for each parent)	$	$	

PART IV. RECOMMENDED ORDER			
13. TOTAL SUPPORT OBLIGATION (Add line 10 and line 12 for each parent.)	$	$	
14. EACH PARENT=S ADDITIONAL CHILD EXPENSES (Line 11f for each parent)	-	-	
15. RECOMMENDED CHILD SUPPORT ORDER (Subtract line 14 from line 13 for the parent with whom the child does not reside the majority of the time. Leave the other parent column blank.)		$	

Comments, calculations, or rebuttals to schedule or adjustments if noncustodial parent directly pays extraordinary expenses.

*This adjustment applies only to modification of child support orders entered between 7/1/91 and 7/1/97 that provide for post-secondary education expenses pursuant to CRS 14-10-115(1.5).

PREPARED BY:	Date:

HEALTH INSURANCE PREMIUM CALCULATION

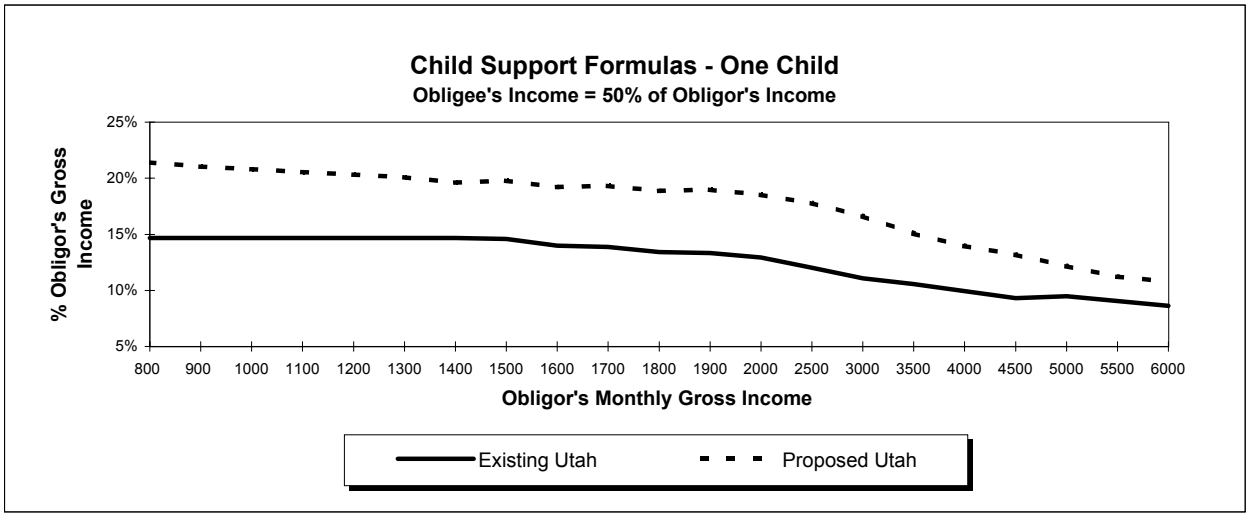
If the actual amount of the health insurance premium that is attributable to the child(ren) who is the subject of the order is not available or cannot be verified, the total cost of the premium should be divided by the number of persons covered by the policy to determine a per person cost. This amount is then multiplied by the number of children who are the subject of this order and are covered by the policy. This amount is then entered on line 5b on the front of this form.

$	/	=$	x	=$
Total Premium	Number of Persons Covered by the Policy	Per Person Cost	Number of Children Who are the Subject of this Order	Children=s Portion of Cost of health Insurance Premium (Enter on Line 5b)

Self Support Reserve Test with Shaded Schedule ($738/mo 2002 Poverty Level and $50 minimum order)

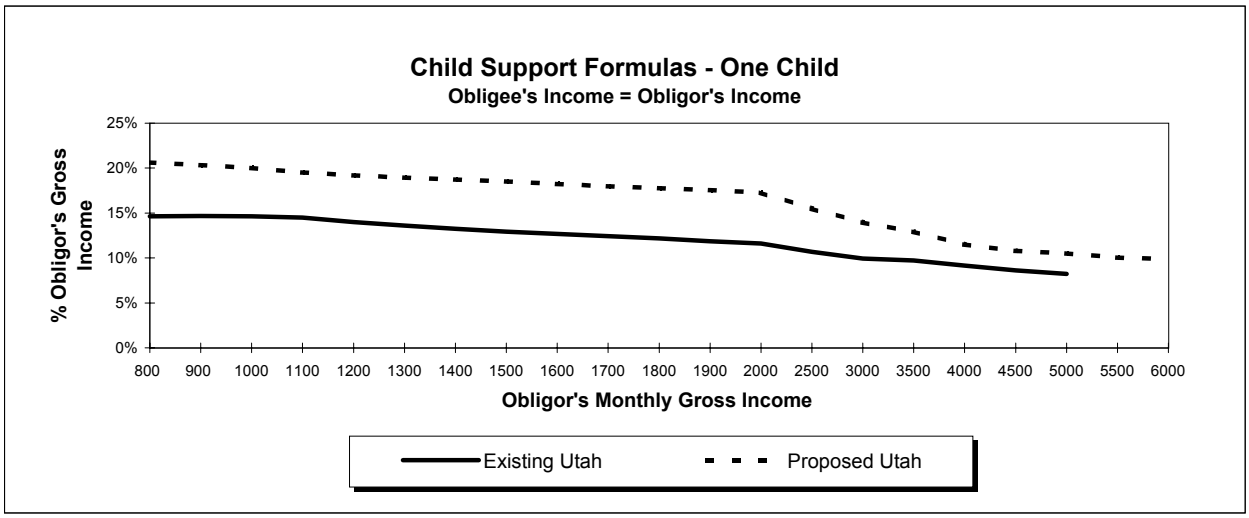
COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
	These Guidelines incorporate a self support reserve of $738 per month. In order to safe guard the self support reserve in cases where the noncustodial parent's income and corresponding number of Tof children fall within the shaded area of the Schedule of Basic Child Support obligations, the support obligation must be calculated using the noncustodial parent's income only and assuming the custodial parent's income is $0.					
0-850	50	50	50	50	50	50
900.00	63	64	65	66	66	67
1000.00	136	138	139	141	142	144
1100.00	208	211	213	215	218	220
1200.00	271	283	286	289	292	295
1300.00	288	351	355	358	362	366
1400.00	306	418	423	427	432	437
1500.00	324	455	491	496	502	507
1600.00	341	479	551	564	571	577
1700.00	358	502	578	632	639	646
1800.00	376	526	605	675	707	715
1900.00	393	551	634	707	775	784
2000.00	411	575	663	739	813	852
2100.00	428	599	691	770	847	920
2200.00	445	623	719	802	882	959

APPENDIX VI:
COMPARISONS FOR ONE AND THREE CHILDREN



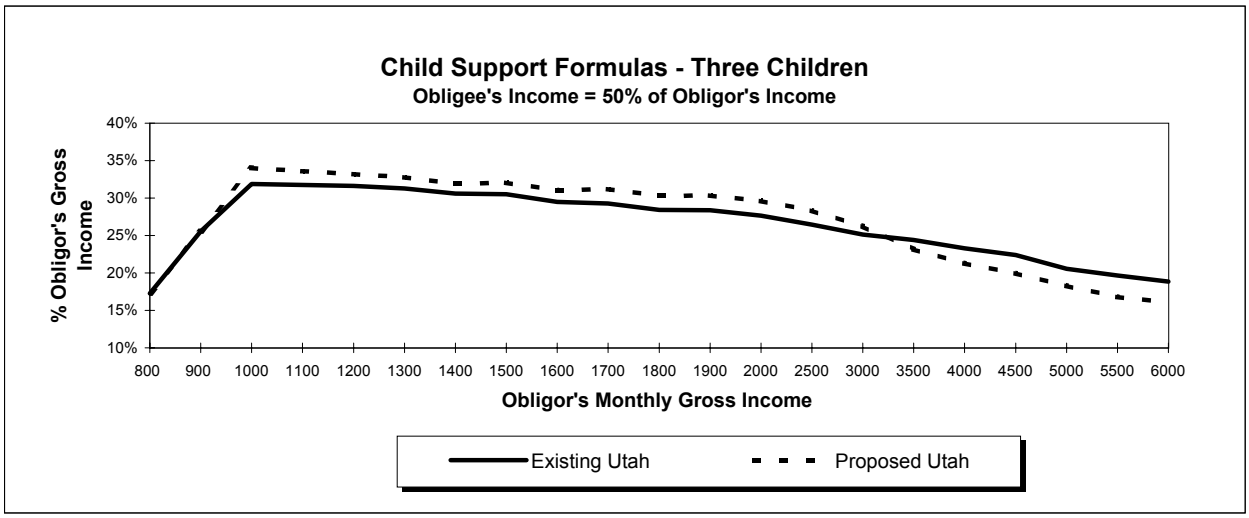
CHILD SUPPORT FORMULAS - ONE CHILD
Obligee's Income = 50% of Obligor's Income

Support Due ($$ per month)			% of Obligor's Gross Income		
Obligor's Gross Monthly Income	Existing Utah	Proposed Utah	Obligor's Gross Monthly Income	Existing Utah	Proposed Utah
800	117	171	800	15%	21%
900	132	189	900	15%	21%
1000	147	208	1000	15%	21%
1100	161	226	1100	15%	21%
1200	176	244	1200	15%	20%
1300	191	261	1300	15%	20%
1400	205	275	1400	15%	20%
1500	219	297	1500	15%	20%
1600	224	307	1600	14%	19%
1700	236	329	1700	14%	19%
1800	241	339	1800	13%	19%
1900	253	361	1900	13%	19%
2000	259	371	2000	13%	19%
2500	301	445	2500	12%	18%
3000	333	499	3000	11%	17%
3500	369	527	3500	11%	15%
4000	397	558	4000	10%	14%
4500	419	593	4500	9%	13%
5000	473	609	5000	9%	12%
5500	497	617	5500	9%	11%
6000	518	647	6000	9%	11%



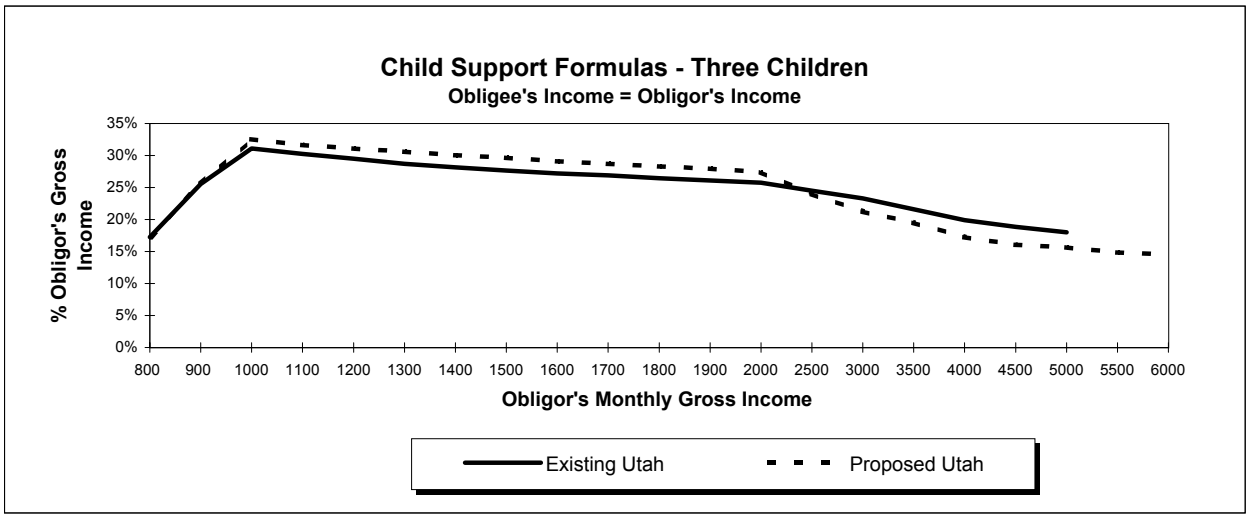
CHILD SUPPORT FORMULAS - ONE CHILD
Obligee's Income = Obligor's Income

Support Due ($$ per month)			% of Obligor's Gross Income		
Obligor's Gross Monthly Income	Existing Utah	Proposed Utah	Obligor's Gross Monthly Income	Existing Utah	Proposed Utah
800	117	165	800	15%	21%
900	132	183	900	15%	20%
1000	147	200	1000	15%	20%
1100	160	215	1100	15%	20%
1200	168	231	1200	14%	19%
1300	177	247	1300	14%	19%
1400	186	263	1400	13%	19%
1500	194	278	1500	13%	19%
1600	203	292	1600	13%	18%
1700	212	306	1700	12%	18%
1800	219	320	1800	12%	18%
1900	226	334	1900	12%	18%
2000	233	346	2000	12%	17%
2500	267	387	2500	11%	15%
3000	298	419	3000	10%	14%
3500	340	452	3500	10%	13%
4000	366	461	4000	9%	12%
4500	389	485	4500	9%	11%
5000	411	525	5000	8%	10%
5500		553	5500		10%
6000		594	6000		10%



CHILD SUPPORT FORMULAS - THREE CHILDREN
Obligee's Income = 50% of Obligor's Income

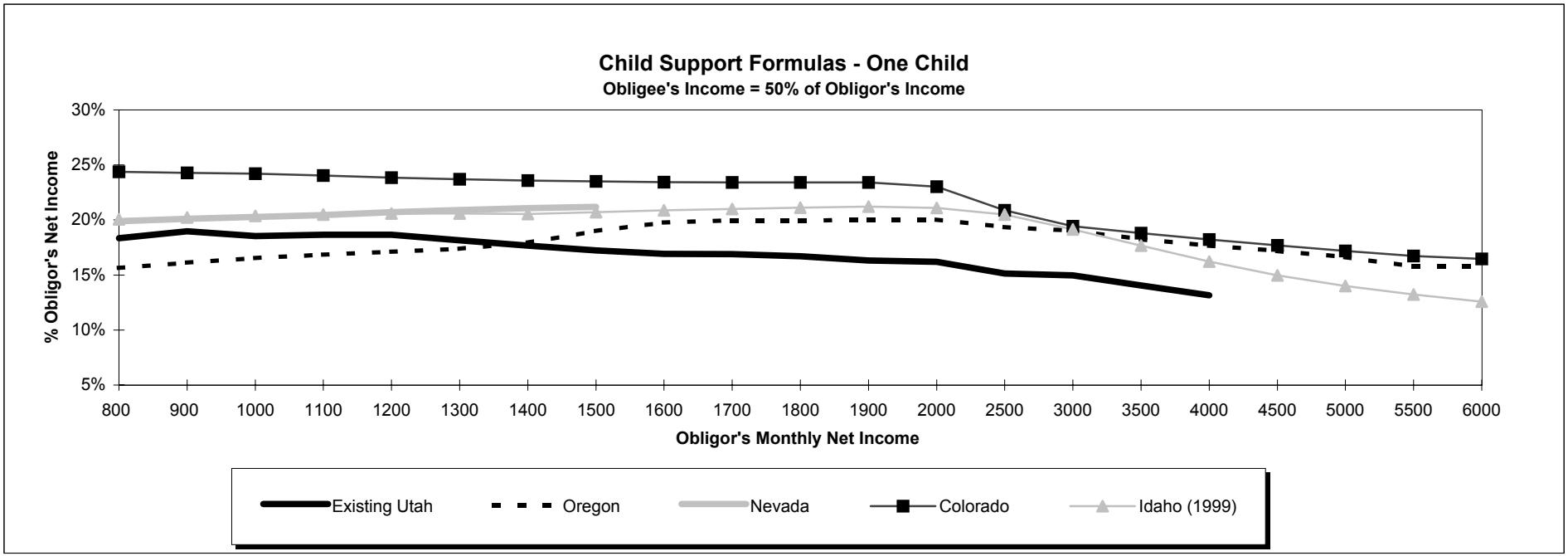
Support Due ($$ per month)			% of Obligor's Gross Income		
Obligor's Gross Monthly Income	Existing Utah	Proposed Utah	Obligor's Gross Monthly Income	Existing Utah	Proposed Utah
800	138	138	800	17%	17%
900	230	230	900	26%	26%
1000	319	340	1000	32%	34%
1100	349	369	1100	32%	34%
1200	379	399	1200	32%	33%
1300	407	426	1300	31%	33%
1400	429	447	1400	31%	32%
1500	458	481	1500	31%	32%
1600	472	497	1600	30%	31%
1700	497	530	1700	29%	31%
1800	511	545	1800	28%	30%
1900	539	577	1900	28%	30%
2000	553	593	2000	28%	30%
2500	661	708	2500	26%	28%
3000	754	787	3000	25%	26%
3500	855	811	3500	24%	23%
4000	932	851	4000	23%	21%
4500	1007	898	4500	22%	20%
5000	1027	915	5000	21%	18%
5500	1082	923	5500	20%	17%
6000	1130	964	6000	19%	16%



CHILD SUPPORT FORMULAS - THREE CHILDREN
Obligee's Income = Obligor's Income

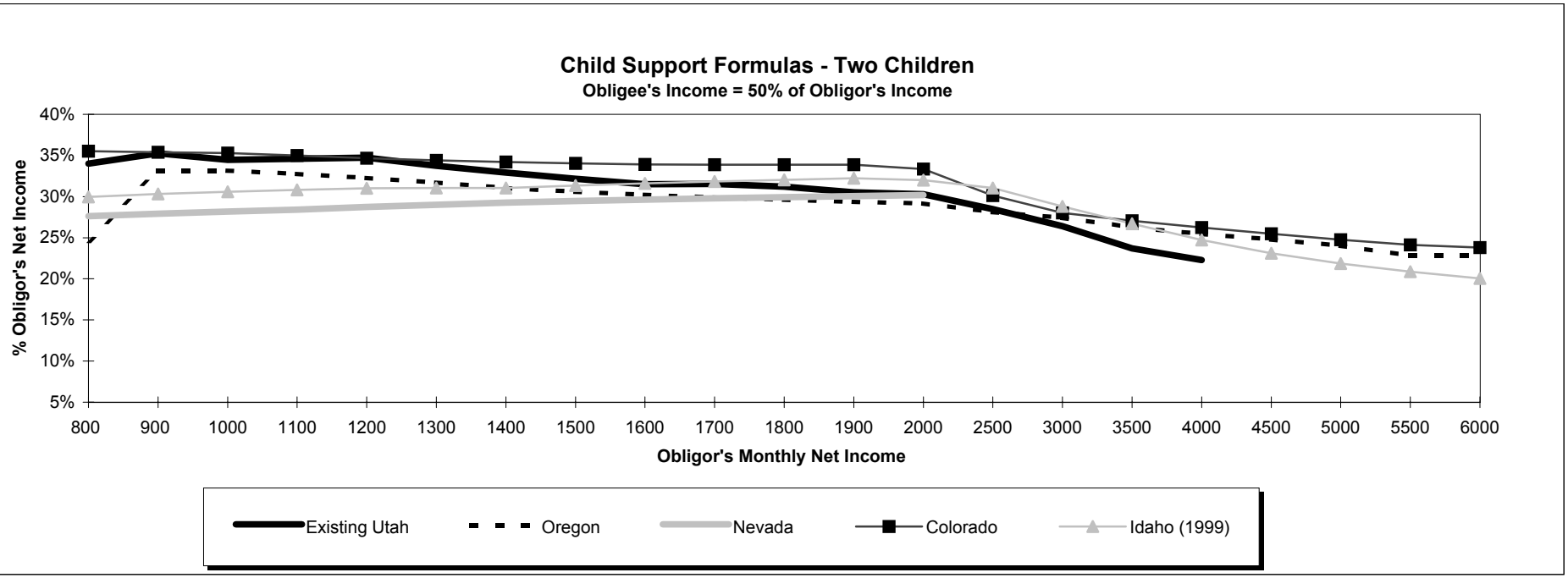
Support Due ($$ per month)			% of Obligor's Gross Income		
Obligor's Gross Monthly Income	Existing Utah	Proposed Utah	Obligor's Gross Monthly Income	Existing Utah	Proposed Utah
800	138	138	800	17%	17%
900	230	230	900	26%	26%
1000	311	326	1000	31%	33%
1100	333	348	1100	30%	32%
1200	354	373	1200	30%	31%
1300	373	398	1300	29%	31%
1400	394	421	1400	28%	30%
1500	415	445	1500	28%	30%
1600	436	466	1600	27%	29%
1700	457	488	1700	27%	29%
1800	477	510	1800	26%	28%
1900	496	531	1900	26%	28%
2000	516	548	2000	26%	27%
2500	613	600	2500	25%	24%
3000	699	638	3000	23%	21%
3500	756	682	3500	22%	19%
4000	796	690	4000	20%	17%
4500	848	723	4500	19%	16%
5000	899	782	5000	18%	16%
5500		818	5500		15%
6000		874	6000		15%

APPENDIX VII:
COMPARISONS WITH BORDERING STATES



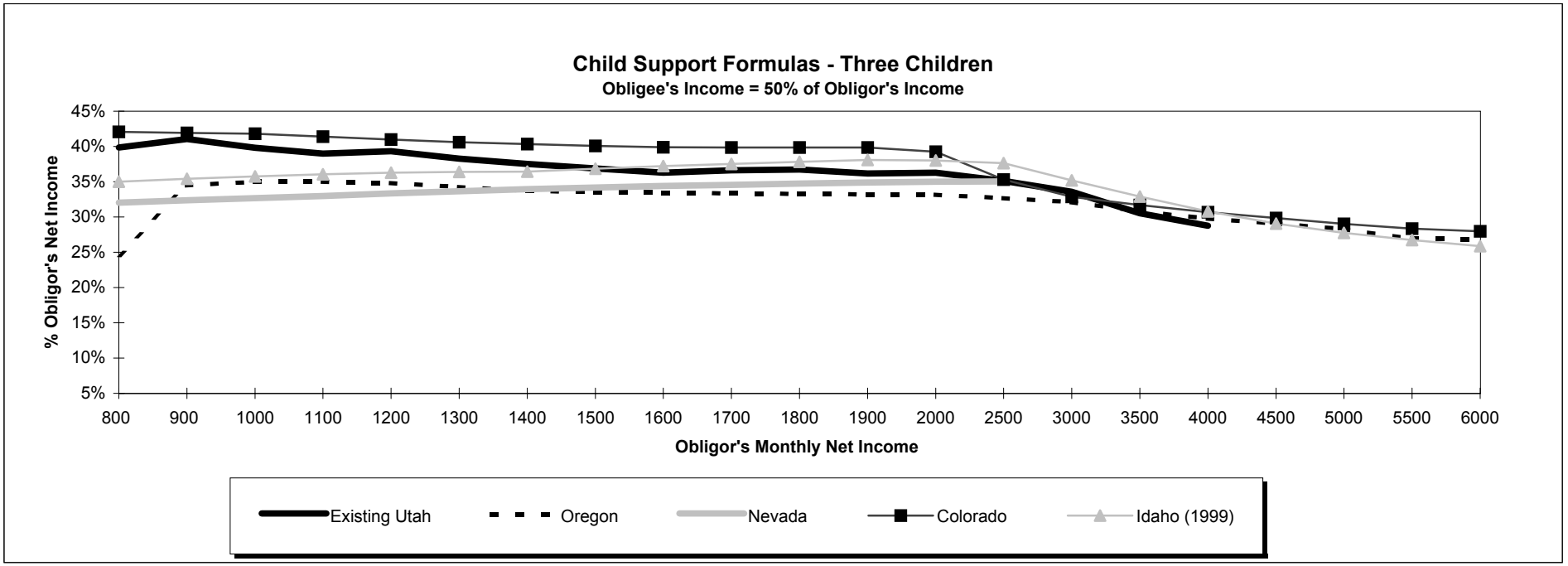
CHILD SUPPORT FORMULAS - ONE CHILD
Obligee's Income = 50% of Obligor's Income

Support Due ($$ per month)						% of Obligor's Net Income					
Obligor's Net Monthly Income	Existing Utah	Oregon	Nevada	Colorado	Idaho (1999)	Obligor's Net Monthly Income	Existing Utah	Oregon	Nevada	Colorado	Idaho (1999)
800	147	125	159	195	161	800	18%	16%	20%	24%	20%
900	171	145	181	219	182	900	19%	16%	20%	24%	20%
1000	185	165	203	242	204	1000	19%	17%	20%	24%	20%
1100	205	185	225	264	225	1100	19%	17%	20%	24%	20%
1200	224	205	248	286	247	1200	19%	17%	21%	24%	21%
1300	236	226	272	308	268	1300	18%	17%	21%	24%	21%
1400	247	251	295	330	288	1400	18%	18%	21%	24%	21%
1500	259	285	318	353	311	1500	17%	19%	21%	24%	21%
1600	271	316	341	375	334	1600	17%	20%		23%	21%
1700	287	339	365	398	357	1700	17%	20%		23%	21%
1800	301	359	388	421	380	1800	17%	20%		23%	21%
1900	310	380	411	445	403	1900	16%	20%		23%	21%
2000	324	401	435	461	422	2000	16%	20%		23%	21%
2500	379	484		522	512	2500	15%	19%		21%	20%
3000	449	571		583	574	3000	15%	19%		19%	19%
3500	491	639		658	618	3500	14%	18%		19%	18%
4000	527	707		729	648	4000	13%	18%		18%	16%
4500		774		796	674	4500		17%		18%	15%
5000		832		859	700	5000		17%		17%	14%
5500		867		921	728	5500		16%		17%	13%
6000		945		988	755	6000		16%		16%	13%



CHILD SUPPORT FORMULAS - TWO CHILDREN
Obligee's Income = 50% of Obligor's Income

	Support Due ($$ per month)					% of Obligor's Net Income					
Obligor's Net Monthly Income	Existing Utah	Oregon	Nevada	Colorado	Idaho (1999)	Obligor's Net Monthly Income	Existing Utah	Oregon	Nevada	Colorado	Idaho (1999)
800	272	197	221	284	240	800	34%	25%	28%	36%	30%
900	317	298	251	319	273	900	35%	33%	28%	35%	30%
1000	345	331	282	353	306	1000	34%	33%	28%	35%	31%
1100	381	360	313	385	339	1100	35%	33%	28%	35%	31%
1200	417	387	345	416	372	1200	35%	32%	29%	35%	31%
1300	439	412	377	447	404	1300	34%	32%	29%	34%	31%
1400	461	434	410	479	434	1400	33%	31%	29%	34%	31%
1500	483	459	442	511	470	1500	32%	31%	29%	34%	31%
1600	504	484	474	542	506	1600	32%	30%	30%	34%	32%
1700	536	508	507	576	541	1700	32%	30%	30%	34%	32%
1800	562	533	539	610	577	1800	31%	30%	30%	34%	32%
1900	580	558	571	644	612	1900	31%	29%	30%	34%	32%
2000	606	583	604	667	640	2000	30%	29%	30%	33%	32%
2500	712	703	756	753	776	2500	28%	28%		30%	31%
3000	792	822	961	840	864	3000	26%	27%		28%	29%
3500	829	920		947	934	3500	24%	26%		27%	27%
4000	891	1017		1049	989	4000	22%	25%		26%	25%
4500		1115		1146	1039	4500		25%		25%	23%
5000		1202		1237	1092	5000		24%		25%	22%
5500		1255		1328	1148	5500		23%		24%	21%
6000		1368		1427	1203	6000		23%		24%	20%



CHILD SUPPORT FORMULAS - THREE CHILDREN
Obligee's Income = 50% of Obligor's Income

Support Due ($$ per month)						% of Obligor's Net Income					
Obligor's Net Monthly Income	Existing Utah	Oregon	Nevada	Colorado	Idaho (1999)	Obligor's Net Monthly Income	Existing Utah	Oregon	Nevada	Colorado	Idaho (1999)
800	319	197	256	337	280	800	40%	25%	32%	42%	35%
900	369	310	291	377	319	900	41%	34%	32%	42%	35%
1000	398	350	327	418	358	1000	40%	35%	33%	42%	36%
1100	429	385	363	455	397	1100	39%	35%	33%	41%	36%
1200	472	418	400	492	435	1200	39%	35%	33%	41%	36%
1300	497	445	438	528	473	1300	38%	34%	34%	41%	36%
1400	525	472	475	565	510	1400	38%	34%	34%	40%	36%
1500	553	503	512	601	553	1500	37%	34%	34%	40%	37%
1600	581	535	550	638	595	1600	36%	33%	34%	40%	37%
1700	623	567	588	677	638	1700	37%	33%	35%	40%	38%
1800	661	599	625	717	681	1800	37%	33%	35%	40%	38%
1900	687	631	663	757	723	1900	36%	33%	35%	40%	38%
2000	725	663	700	785	760	2000	36%	33%	35%	39%	38%
2500	878	817	876	883	941	2500	35%	33%	35%	35%	38%
3000	1007	963	1114	985	1056	3000	34%	32%		33%	35%
3500	1069	1078	1336	1109	1152	3500	31%	31%		32%	33%
4000	1151	1191		1227	1231	4000	29%	30%		31%	31%
4500		1308		1343	1307	4500		29%		30%	29%
5000		1413		1450	1386	5000		28%		29%	28%
5500		1479		1559	1469	5500		27%		28%	27%
6000		1610		1679	1552	6000		27%		28%	26%